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IDEA RATIONARIA,
OR
THE PERFECT ACCOMPTANT,

Necessary for all Merchants and Traffickers;

CONTAINING
THE TRUE FORME OF BOOK-KEEPING,
According to the *Italian* Methode:

Wherein is First,

The Introduction to the Forme,

244. *Queries and Answers*, with Instructions how to Ballance the
Leger, two *Waste-Books* transported in two *Journals*, out
of which are transported 2. *Legers* both Ballanced.

After which followes

A MONETH-BOOK,

INVOYS-BOOK,

FACTOR-BOOK,

SPECIE or CASH-BOOK;

Instructions how to keep a Book of Petty-Charges or Pocket-Book.

By ROBERT COLINSON.



EDINBURGH,

Printed by DAVID LINDSAY, Mr. JAMES KNIBLO, JOSUA
van SOLINGEN and JOHN COLMAR, in the Year 1683.



To the Honourable

M^r. JAMES KENNEDY,

Lord Conservator of the Priviledges of the *Scots Nation* in the 17. Provinces of the *Netherlands*, and his *Majesties* Resident there, for all affaires of his *Majesties* ancient Kingdom of *Scotland*, &c.

MY LORD,



S the Interest of Trade, for the advantage of my Native Countrey, has been the chiefe motive of my undertaking this present Work; so have I been chiefly moved to Dedicate the same to your Lordship, in consideration of your late painful and happy endeavours, in restoring to its former luster and prosperity, that Ancient Policy of our Nation (and soul of our Trade in the Low Countreys) The Staple at Campheer: wherein your Lordships good succejs hath not only been attested by all, or most of the Merchands, Factors and Masters of Ships who Trade thither, and solemnly acknowledged by the late honourable Convention of the Royal Burrows, but (which is most) the same is owned and much considered by his Majesty and his Royal Brother. I shall say no more, lest some might think, that the relation which is betwixt us, may have carryed me beyond the bounds of modesty: but I hope ane Universal applause will warrand what I have said; and though I cannot reasonably expect the same for this ensueing Treatise, yet I may say without vanity, that it is more then hes yet appeared in this Countrey. And if it proove advantageous to my Countrey-men and acceptable to your Lordship, I shall gaine the chiefe ends I aimed at in this undertaking. However I doubt not, but you will at least consider it, as a sincere expression of my good will, if not as a lasting monument of that friendship and faithfulness, with which I am

MY LORD,

Your Lordships most Obedient

Humble Servant

ROBERT COLINSON.

To the Ingenious and Virtuous Gentleman

Capt. ROBERT COLINSON,

On his Elaborat IDEARATIONARIA,
Or *The Perfect Accomptant.*



Y Genius, and Mis-fortunes, makes me free
Of their affectionat Idolatrie,
That studds there Phrase with Starrs; they may commend
Themselves to th' World, in praising of a Friend:
Whose words like *Babels* Towers must reach to Heaven,
Adding another Planet to the seven.
But here both are prevented: for I vow,
My stile's just like my Fortune, dead and low.
And thy rich Mine of industrie and wit
No Gloze of over reaching can admit:

For there no hazard of base flattery is,
Where worth transcendeth all Hyperbolies.
When others travells to our *Isle* affords
No treasure, but soft fashions, and hard words,
Or (if perhaps their levell be more high)
Some scattred shreds of Eye-Cosmographie;
Thy *Idea* hath brought home a more complete,
And richer *Cargo* then the *Indian* Fleet.
By which the Stuards of the Kingdoms stock,
Our Merchands now shall never more be broke.
To whom it doth that subtil skill impart,
To make each one the Master of his Art.
This the kind *Ariadne's* Silken threed
Conducts them through the Labyrinths of trade;
While *Colinson* like *Theseus* doth devour
CONFUSION that monstrous Minotaure.
For here as in a mirrour they may view
What's due to them, and what themselves are due:
This was the fam'd, and quick invention, which
Made *Venice*, *Genoa*, and *Florence* rich:
The Then Low-Countries, (in all senses such)
By this Art now *speaks high and mighty Dutch*.
Such Arts were Heteroclite, less or more,
Redundant or defective heretofore.
But now our sweet and dear bought gain shall be
Weyght by the Scale of Sacred Equity.
For this Art doth *Astrea's* Ballance guide,
From squintey'd bending unto either side;
And so will jarrs and checques (with Heavens consent)
Both in accompts and consciences prevent.
And which is a continuall Feast, will keep,
Peace in the heart, and blessings in the heap.
The want of which (till now) did still abate
The Kingdoms stock, and private mens Estate.
Which Noble Art (when it augments our store)
This shall admire, and the next age adore.

Mr. NINIAN PATERSON.

To

To the much Honoured

Capt. **ROBERT COLINSON,**

On His Book, called IDEA RATIONARIA.

TH E Trading World much this rare Art Commends,
Especially your Countrey-men and friends.
Let *Florence, Venice, Holland* no more boast;
The Flag of Traffique's in our Northern Coast:
For by your Book (*brave Sir*) wee clearly see

An Art Extracted from a Myserie.

Trade's turn'd a Science, and an Art appears,
Swells all our teeming hopes, and quells our fears.

By this Ingenious Pilot safely may
We Trade at home, to *Indies* find a way.

Lex Mercatoria never yet made known

What this your *IDEA RATIONARIA'S* done.

No wonder, heretofore we tamely sat,

And saw our Herrings make our Neighbours fat,

Which brought 'em to such *Hogan Mogan* State,

With Mighty *Kings* they darred to debate:

But now This Forme and Methode shoves, our*Name *comes*

Homologates no more, tho we the same.

Our Industry under Great *CHARLES'S* wayn,

By Conduct of your *IDEA* will outshine

The Lustre of our Neighbouring Nations round,

Both *Indies* shall our Trade and Travels bound.

Mr. J. KNIBLO.

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The <i>Waste-book</i> N ^r . A. from the 2 of <i>January</i> to the last of <i>Aprile</i> is what occurs in proper Trade.	

From the first of *May* to the last of *June* are Factors accompts, without the help of a Factor-book, and with it also.

From the 1 of *July* to the last of *December* is proper Trade, Exchange in Factory, and variety of Company-accompts.

All which will appear to you upon the severall accompts in the *Leger*, which you may find out by the *Alphabet* of each *Leger*.

I have written in the Frontish piece of all the following Books their use, and the way how to keep them.

I have demonstrated the wayes of keeping all these Books. Only observe, that when one keeps a Factor-book a part, he needs not to place what he writes in, it in his *Waste-book*, (though I have done it of some Posts for the better Instruction of the learner,) except 3 Parcells viz.

To *George Pieterfen* on 2 moneths L. 102: 10: 10

Then of some *Corne* sold for *Gilbert Callant*.

First to *Walter Baker* per Factor-book next L. 250: ---: ---

To *David Brewer* payable on demand L. 161: 5: ---

These are all in the *Journal* where these and all things else, which are written in a *Factor-book*, ought to be placed, and not in the *Waste-book*. Also I have brought all the petty charges on goods in the severall accompts in the *Journal* and in the *Waste-book*, but ought only to be in the *Pocket-book* of Petty-charges, and in one Post brought to the *Journal*, with a reference to the *Pocket-book* such a *Folio*, for it is the shortest way.

9 *June* there is a wrong Post in the *Waste-book*: As payed to *Pieter Gray*, who was payed before, L. 104: 7: 8. This Post superfluous, which must be taken notice of, and put out with a Pen, for any thing else, as Press-errors, which no man can evite, the summes being in 3 Books, the one will clear the other; how ever I shall correct what I find a miss, but they will not be material as to the learning of the Form.

There being no room, the Printer left out 3 lines in the Latter-end of the 2 *Waste-book*, but you can see on the 30 *Dec.* what they are in the 2 *Journal* and place them so in yours.

These who are new beginners may begin at the 1 *Waste-book* N^r. A. and proceed to the end of it, to learne the better to transport, by practising.

These who partly understand I direct them to the 2 *Waste-book*, and by the *Journal* of it they will see severall accompts brought under one denomination: As *London-Exchange* of remittances, in place of the severall names of the acceptors of Bills sent to me to receive, and *London-Exchange* of draughts in place of the names of these I am to pay Bills to, this to avoid many mens accompts otherwise. And also severall other accompts are abbreviated, as you will see by the *Leger* accompts.

TO THE
M E R C H A N T S
I N
E D I N B U R G H,

And all other Lovers of this Profitable Science.

HONOURABLE FRIENDS,



S by a Rational Society, men are distinguished from other Creatures, so by Commerce, Society doth mainly subsist; and both owe their being, and Existence to Justice: whose principles are, to live honestly, to wrong no man, and to give each man his due. Which in Commerce and Merchandising is more conspicuous, then in any other dealings betwixt man and man; Since, at all occasions the exuberant trust, allowed by one Merchant to another, in their ordinary Traffique, depending mutually on each others faith, without such nice formalities of Law, as are used in other Negotiations, doth evidently demonstrate, that Commerce to this day is maintain'd by honesty, candor, and ingenuity; upon which the Original Institution of Justice is founded.

But as necessity at first introduced this Commerce, each Nations standing in need of the product of their Neighbour Country, so the same necessity oblig'd men to a most exact study of such a necessary Art; by which they Earn'd their food and Rayment. And least that Ingenuity, which is requisite to Commerce, might at any time deviate, and what was designed for our subsistence, might occasion our destruction; Experience and length of time have produc'd such approved Methodes for preventing of all disorder in the Common wealth of Traffique, by a Regular and Ingenious form of keeping Accompts of our dealings in Commerce, by *Debite* and *Credite*, now called *Book-keeping*; that none save these, who design to be abused in their Trade (with whom, I suppose the World is not pestered) should in reason assume the name of Merchant, if not perfect in this Art; more then a man should call himself a Souldier, until at least, he can handle his Armes.

This Art of *Book-keeping* is the very Scale of Commerce: for, as in ordinary weyghing of any goods, or commodities, the weyghts being laid in the one Scale, these goods are still heapt in the other, untill both meet in a Parallel line, by an equall Counterpoize; so in *Book-keeping*, the Debet page or charge may be esteemed the weyghts; and that of the Credite, the goods laid in the other, still augmented by Articles of discharge, untill both pages, are equall in the Capitals, and so are summ'd up in a just and proportionat Ballance of accompt; and the *Debitor* and the *Creditor* in the subject matter made in equal Poize. And as when the goods do not amount to Equilibrature of the other scale; We use to add some proportion of weyght to the lighter scale, until both be equal; So, when either the *Credite* or *Debite* page are overpoized by each other, We throw in an Article in the end of the lesser accompt, equal to the deficiency of the other page: which is with good reason called the Ballance of all; because by that last Article the differences in the value of both pages is not only clearly adjusted, but the summe also due by either of the Accountants to each other fully ascertain'd.

Nor is this Art of *Book-keeping* circumscrib'd within the limits of *Merchant-commerce* only, but doth really extend to all Commutative Traffique in the World, and is most useful for all men, who have any dealings or business, from the Prince to the Peasant. By this all great designs are mannag'd, whylst Princes yearly Revenues, Taxes, Gabels, and subsidies reduc'd to a Capital, and brought upon the square, are layed in Ballance

with their necessary disbursements: And accordingly issued in proportion with their incomes; which if not punctually observed, would occasion bad Success in their enterprises, disturbances in their Government, and mutinies in their Armies. By this the Nobility and Gentry become great Proficients in the Art of œconomy; And by recording their Receipts, and expences in a just accompt, keep such proportion in their way of living, as they transmit their Estates entire to their Successors: whereby they are able to support their honours, and maintaine the reputation of their families without the assistance of Chycaneries, and subtile contrivances, by which others who keep no such methodes, to the ruine of all Commerce do force a subsistence. Whereas if *Book-keeping* were a part of their Study, they would neither be reduced to such Exigences by their own out-givings, nor expos'd to the cunning and rapine of their Stewards and Chamberlanes, whose accompts running on for many years un-audited, do occasion not only much losse to both their Masters and themselves, but much damage also to all others who are concern'd in the *Credite* of their Transactions, as by daily experience is too evidently demonstrable.

Since then, this Art of *Book keeping*, so much studied by Persons of all Rankes, and Estates, through the Trading World, is an Art useful for all, who are not Recluses and alienate from Businesse; and that this Kingdom by the special endeavours of his *Royal Highness* during his abode amongst us, (who I darr say understands Trade, commerce and accompting asmuch as is befitting a *Prince* beyond any of his time) Doth now beginne to assume the face of Trade in a more vigorous and flourishing manner, then ever was known to our Predecessors. Since Manufactories are erected, and a hopeful appearance of their encrease and continuance, doeth every day encourage the Nation to Traffique; I have presumed to expose in this small volume the rude Collectiones of my observes in point of commerce, (wherein I have been both a Student and Practitioner now these 25 years) That I may in some sort be able to make the Nation in love with what has been too much slighted hitherto, And may tend more to the improvement of Commerce if rightly practised, then all the projects ever yet set on foot. And seeing accompting is a knowledge incumbent for all to understand, but especially Merchants. I therefore I recommend it to your cares to propagate what is fairly begun by your encouragement, and for what short time I am to be yet amongst yow, I shall be very ready to Illustrate any thing in this Book which may seem darke or obscure or mystical to you. And if I can serve you in any thing further, for the advancement of Trade, so farr as I am capable, I am ready to my power

Honourable Friends,

Your most Obedient

Humble Servant

ROBERT COLINSON.

O F
B O O K - K E E P I N G

And the CONVENIENCE thereof.



Book-keeping hath certainly been practised many ages ago: for wee read of it amongst the Ancient *Romans* in J. CÆSARS time; but it is not to be supposed, that it ever arriv'd to the perfection, as now it is. The *Italians* were the first Merchants, wee read of in *Europe*, and first invented this exact way of keeping Accompts, now in use amongst all Nations; which method hath encouraged them to venture their Stocks in Merchandising, and hath brought them to be so potent as many of them are. *Amsterdam* hath been a great nurserie of this Science, since it was brought there: I have known some Merchants in that City, who have payed 4 or 500. Crowns yearly to their Book-keeper. There are several Authors that write upon this subject, every one applying it to the maner of his Nations Trade, and I have done the like to bring it the easier to the comprehension of all my Countrey-men. It is a Science absolutely necessary for all Accomptants, but especially for Merchants, whether their Trade be great or small. And its beyond all peradventure, that an accurate Methode and exact Form hath alwayes been the principal cause of the rise, progresse and Advance of Trade in every Kingdom and State, where it hath been observed and Encouraged. And its obvious to all Considering persons that this honourable and profitable Science of Book-keeping is the only help, that encourages many to joyn their small stocks together, and by so doing, often from a small foundation Erects a most admirable Trade. For the *Hollanders motto* sayes very well, *Concordiâ, res parvæ crescunt*. Certainly Company-accompts are most necessary amongst us, and this is the difficultest part to learn of all the Book-keeping; but what is 2 or 3 Moneths Study for a Merchant of ordinarie Capacity, to learn it wholly, or who would want the satisfaction it gives to men of trade, that in ane Instant can see (as he doeth his Person in a mirror) his whole estate and in what posture it is in at the time? If he be fortunate and acquire much, it directs him the way to Imploy it to the best advantage, if he be unfortunate it satisfies the world of his just dealing, and is the fairest and best Apologie of his Innocence and honesty to the World, and Contributes exceedingly to the satisfaction of all his friends and well-wishers, and to the Confutation and silencing of all his malevolent and detracting Enemies, and often proves the great cause to bring him to a most favourable Composition with his Creditors: whereas these that are ignorant of it, in such a Condition are censured by all, when they have nothing to show but bare words to vindicate themselves. It is a laudable custome they have in *Amsterdam* and *Antwerpe* when a Merchant comes to faile, the Magistrats appoint knowing men to search their books, and by them finding they have been direct and just in their dealings, they advise their Creditors to a favourable composition, which the most part consenting to, the rest must follow, by this meanes many recover again and pay their whole debt.

There are two things which are supposed to be the product of this Countrey, the Manufactories and the fishing trade; which are not to be done with one mans stock, but by many: so men are obliged to joyn in Partnership, which often blowes up with great discord, if they have not a true form to satisfy the Concerned what is become of their stocks; that let their success be what it will, one may not be wronged more then another. Both these trades have been mightily encouraged by the Kings Lawes and his money too, so it is a pitty that want of form should discourage us, which I believe is not the least cause. Mr. *Roberts* sayes in his Map of Commerce, that he who knowes not true Book-keeping and the necessary Arithmetick, let him not assume the name of a Merchant; and how many are there that know little or nothing of it, yet will be compted good Merchants. It is

ane easie thing and very pleasing for one to imploy a little time in his Books, for let him Imploy but one hour in a day in writing, he will mannage a very great Trade. The morning is the fittest time to Imploy, before he be disturbed with many affairs. Let him be sure to place all things down in his *Memorandum* or *Waste-book*; in this *Waste-book* a Man may himself, or any Servant or other that deals for him, write down any bargaine, so when it is once there, he may take ane hour every day or six houres in a week to transport it in to his *Journal*, and *Leger*, or at least one day in a moneth, though I have known some be six moneths behind in his *Waste-book*, yet it can alwayes be done when he knowes the way: but when he is so long in posting his Books, he runs in many Inconveniencies, not knowing by so many disperfed parcells in his *Waste-book* and *Journal*, the state of Mens Accompts with whom he hath to do.

Now the great Intention of this form is to distinguish right between *meum* and *tuum*, which is here brought under the Notion of Debitor and Creditor: for though things be plainly placed down in the *Waste-book* as they are done, yet in the *Journal*, every post must have its right Debitor and Creditor.

There may be many Accompts of others then Merchants, kept after this form, as Manufactory Accompts, Collectors Accompts, and Chamberlans also, of which, its like I treat particularly in this Book, or at least afterwards, as my Endeavours shall find Encouragement from Ingenious, and discreet Persons. And if the too petulant Sarcasmes, and severe Criticismes of this censuring age, do not byasse me, I desire to publish this much, that I designe yet farther (for the advantage of my Countrey-men, and accomplishment of any other Person of any Nation whatsoever, that shall peruse my Books) to add the Accompts of Trade into forraign Plantations, a Treatise of the Bills of Exchange; as also the Princely-Accompts; that is to say, ane exact and compendious, clear Methode of keeping ane Accompt of his Majesties Revenues, of his Armies by Sea and Land, of his Excise, Impost, and Taxations. But now shall proceed first to the Merchants Accompts.

To Begin this, it is requisite wee know the Books necessary. There are severall Books used by Merchants of great traffique abroad, which are not all so needfull in this Countrey, however I have placed them down here.

The names of the severall Books, and their use.

1. **A** *Waste-book* or Memorial; which is the foundation upon which we build our Form.
2. **A** *Journal*, which is the severall parcels transported out of the *Waste-book*; by which you see the distinct Debitor and Creditor of each post or parcel.
3. **A** *Leger* which is the mirror of a Mans estate, wherein is brought together upon their severall Accompts all the disperfed *Journal-parcels*; so when all is transported in that Book, you can see upon every mans Accompt what he owes to you, or you to him, and upon the goods Accompt what you have bought and sold.

If you know the true form of the last two, 'tis all you need to Study: For the forme of all the other Books following are easily learned; I may say in a dayes time, as shall be shown hereafter, though they be not needful in this Countrey, yet youth going abroad may become great Merchants and need the knowledge of them, *viz.*

4. **A** *Factor-book*, to place down what is sent you by others, to dispose of the charges and sales.
5. **An** *Invoys-book*, or a *Copie-book* of Accompts sent by you to other men of goods Shipped off.
6. **A**, *Moneth-book*, which tells you what summes you are to pay every moneth in the year, and day when, and who is to pay you.

7. Book of *Petty Charges* where you place down all small disbursements, and after brings all together upon every thing in one post in your *Journal*.
8. A *Specie* or *Cash-book*, wherein all summes you pay out are placed down according to the several coynes you pay; which is done abroad, where Books bears faith and proves payment, being exactly kept.

The *Copie-book* of Letters all men knowes.

Now we are chiefly to treat of the 3 Books most necessary, the *Waste-book*, *Journal*, and *Leger*.

The Form of the

W A S T E - B O O K.

When you are to write in it, it must be drawn handsomely with lines every page, and to the left hand one line to make a margin; to the right hand 3 lines which is for the money Columns *ps. ss. pen.* Upon the top of each page you make a line, above which you set down the place of your present residence, the day and name of the month, and the year of God, so in all you write in it observe these 5 following Articles, *viz.*

1. To place the day of the month.
2. The name of the person you trade with, and the place of his residence.
3. The quantity and quality of goods bought or sold.
4. The price of the goods bought or sold.
5. The Condition of the bargain whether on time, or ready money, or both, or in Truck &c.

A Man himself, or any that trades for him, may write in this Book: Therefore it lies in his Compting-house, or in his Wair-house, ready for that purpose, and whatever he hath noted down in his pocket or Memorandum-book, it must be brought in to the *journal*, next morning out of both, as I said before.

The Form of the

J O U R N A L.

This Book must be written as neat and cleanly as possible, avoiding all interlining, and blotting as much as can be. It is fitting that the Book-owner if he can, or his Book-keeper write only in this Book: for it must be written with one Mans hand, and commonly his which keeps the *Legers* Accompts, by reason the *journal* when exactly kept bears faith in other Countries. For I have seen in matters of contraversion betwixt Merchants, that the one hath referred his difference to the others own Books, which the Magistrate forceth him to produce, and so the debate ends, As if a foreigner had money, in my hands, some other person here pretends a debt from the said person, and so arrests in my hands; if I deny to be owing him, the other here desires the Magistrate to force me to shew my Books, and so doing I am excused at my Correspondents hands: I have seen this practised in *Antwerpe*, that Ancient and famous City of Trade.

The *Journal* I say, must be drawn like to the *Waste-book* every way, but every post in it must have the right Debitor and Creditor, with which the post begins, and many use to do it in great letters, for Ornament. This Debitor and Creditor must be formed out of the *Waste-books* parcells, so observe the 6 following Articles, viz.

1. To place the Debitor.
2. The Creditor.
3. The whole summe.
4. The quantity and quality of goods bought or sold.
5. The price, of each last, tun, peece, or pound.
6. The Condition of the bargain, how it is bought or sold.

Observe for as many posts you frame out of the *Waste-book* to the *Journal*, that you make as many Markes on the Margent of the *Waste-book*, like as on this, one for each post which shewes you how far you have posted, if you should at any time be speedily called away from your Books.

T H E L E G E R F O R M ,

And how to transport to it from the JOURNAL.

THis Book must be drawn with 4 lines toward the right hand, the 3 last Columnes are for the money sumes, the first 2 is a place to put the *Folio*, or leaf, as when wee charge ane Accompt on the Debet, where the Credite stands, and on the Credit where the Debitor is to be found, but of this more in its own place. Two other such lines must be before the margent, which margent must be much broader then the other two Books, to place both year and moneth in. Upon the top of each page you draw a double line, with your square, and about it you write down in great Letters the Name of the Town you reside in, and the year of God only, and upon the back-side and fore-side place the figure what number that leaf is. Then divide your Pages in several divisions larger, and smaller as you will have trading on such ane accompt. Let the divisions be equally opposite to one another, then Charge upon the several divisions the several names or titles of accompts, and reserve the division opposite on the Credite Side for the same accompt of the debet. Take notice, in the beginning of this Book is the *Index* with the 24. *A, B, C.* Letters, to place down every Accompt, where or what leaf it stands on in the *Leger*; so when you will transport your *Journal* to this Book, and first look in your Alphabet or *Index* on the Letter with which the Accompt begins and see on what leaf it is to be found, when you find it, mark down that figure above the Score on the *Journal* Margent, and so the Credit what leaf it stands on under the Score: as if the Debitor stood on the 3. leaf, place it as here on the margent, which is above: and if the Creditors Accompt stood upon the 9 leaf, place that under the Score. When you have many Debtors to one Creditor, place them all above the Score, and the Creditors only under; and when you have but one Debitor to many Creditors, place the Debitor only above, and the several Creditors under. After that is marked, so on the *Journal* Margent, which will show you to find where the Accompt stands; and then as you write the line of the debet, write the name of the moneth, and bewixt the two lines the day of the same. Then proceed on to Charge, and do the same when you Credite any Accompt: When you have done that, give the Figures on the *Journal-Margent*, a point with your pen, whereby you know that such ane Accompt is brought to the *Leger*, and also it shewes how far you

you are proceeded in posting of the *Journal*. Observe upon mens Accompts to place down the time of payment or Condition of the bargain, and upon the goods accompt, the price and quantity bought or sold; so you can alwayes see by that accompt what is lying by you and what is sold, you must name the moneth but once upon the Margent of every accompt in the *Leger*, and only place the figures as the dates change. And if any Accompt be charged twice in one day, make only a score on the date-Columnne, which serves for *dito*, that is to say, the same date. Also observe that on all accompts of goods there be a Columnne toward the right hand both on the Debit and Credite; on the inside next the lines, and such another Columnne upon such a Factor my accompt Curreant, whereby wee may know what quantity of forraign money is in, and what wee draw out of the saids Persons hands; upon which will appear the profite and loss on Exchange-Accompts.

There are many that place the page of the *Journal* in a Columnne next to that where the leaf of the *Leger* is placed; but I think it needles: for one can find any post of the *Journal* as soon by the date.

When one intends to keep his Books in form, hee must close up all the accompts in his old Books, and see what the ballance of them is; and so bring it into your new Books, then you will commonly find your stock to be divided in these 4. parts following, *viz.* in money, 2. Goods, 3. Debts owing you, and 4. what debts you are owing to others.

Some will not place their Stock-accompts in their Books, so they charge every thing Debitor to Cash, as the Dutch Authors would have it: but then you cannot place the money which you have in the beginning; so that Mr. *Dafforn* justly condemnes that way, and he would have an accompt which he calls Private accompt, made use of, in place of the concealed stock. Now I say, a man may have a private stock which he will conceal, and a stock in trade also; but then he must bring none of his private stock into his trading stocks Books, lest he confuse himself. Wherein can this private stock consist? it must be in Lands, Houses, Rents, Jewels, and House-furnishing, &c. for which private stock let him keep a Book, which he may easily do apart. But I have in this Book composed an ordinarie stock, which I think any man may bring into his Books. It is true some men begins with none but by the Credit, or may be by being Employed a Factor for others; so if he fear that others see his Books, then he may fancie of what value he will to make his private accompt Debitor for.

But what if this man should by losses come to faile, then his Creditors, to whom he is obliged to shew his Books in such a case, they may see he hath been a great loser; but then they will challenge this private accompt to know what is become of it, and may be, they will then fancie he had such a private stock and so will make no composition with him. So I am for none of those things, let a man place all in his Books as his Condition is: for his Books are not to be seen by any, but whom he pleases, except in such cases as I said before; and then their stocks needs not be seen: which if he feare he may seal up the accompt of it; but such accompts of the Book as concerne the persons who referres their difference to them: I have seen in some of the Dutch Compting-houses two lines written on the wall, in Dutch, *viz.*

*Kijck vryelijck om in alle de boecken,
U hand van de Kas, en d'oogh uyt de Boecken.*

Which is to say:

In every corner you may freely look,
Touch not the Cash, nor Heed the Merchants Book.

Now let us begin our Books, and place down the Estate wee have; which is our stock, and is like the Trunk of a Tree, it hath many Branches proceeding from one Center:

THE
 Q U E S T I O N S
 A N D
 A N S W E R S,

To find out the right DEBITOR and CREDITOR upon all the Posts of the Wast-Book, when you transport them to the Journal, and first of placing down the Inventar of the Stock.

I. QUESTION.



What make you Debitor for the first branch of your Stock, which is ready money?

A. Cash Debitor to my Stock, for so much as I have in it at the beginning. This word *Cash* is used now generally for money Accompts, it comes from the *Italian* word *Cassa*, which is a money Chest, or the like, which keeps it; therefore you Charge it Debitor for what is in't.

2. *Q.* What is Debitor for the several Marchandize that you have lying by you unfold?

A. Such goods, naming them in your Journal, or as many of them as you will keep a particular Accompt of, Charging every one by it self Debitor, to Stock for the whole value it cost, with the Charges it hath cost since bought.

3. *Q.* What is Debitor for your houses?

A. Such a house called so and so, every one of them what they stand me Debitor to Stock for all Charges, and Reparations to this day.

4. *Q.* What is Debitor for the Lands I have in the beginning?

A. Such Lands (naming them particularly) Debitor to Stock.

5. *Q.* What is Debitor for the Ships parts you have in the beginning?

A. Such Ships, naming every one by her self Debitor to Stock for such a part as is mine.

6. *Q.* What is Debitor for the rents I have upon such houses, as ground rents and the like?

A. Rentals Accompt Debitor to Stock for the principal sum. I make use of this accompt. The Dutch hath an Accompt for rents, which they call chief sum of rents, for the principal summes; and now for the years Rent it is a Debitor also, from year to year, except you charge them that are in possession Debtors for the years Rents, but that will require an Accompt for each of them that have the possession; it would be best to charge it Debitor only for the principal sum, but then it may be called Rentals Accompt general (or if there be not very many of them) charge the Possessors Debitor, for the yearly Rent.

7. *Q.*

7. Q. *What is Debitor for your household furnishing?*

A. Moveables Accompt Debitor to Stock for them; This Accompt serves for them, and Jewels and other things, as you may please to put in one Accompt apart, by way of Inventare, which you may make of it, or bring it into a private Accompt, if you will keep one.

8. Q. *What is Debitor for money, which one owes you?*

A. Such a man Debitor to Stock, set down the name and surname of the Person, and Place of his residence, whether it be in Town or Countrey.

9. Q. *What if any outlandish Factor be owing?*

A. I Keep with such a man several Accompts, it may be he owes me for his Accompt, it may be for Debts, he hath received by my order, or it may be he hath sold goods for my accompt upon time, and the Debts are yet standing out, also it may be for goods you have in his hand lying yet unfold.

10. Q. *What if it be for debt which he owes me for his proper accompt?*

A. Such a man his accompt Currant Debitor to stock.

11. Q. *What accompt is Debitor, when one hath ready money of yours in his hand?*

A. Such a man my accompt Currant Debitor to stock.

12. Q. *What is Debitor for money that is standing out for goods sold on your accompt?*

A. Such a man my accompt upon time, Debitor to Stock, till my money be received.

13. Q. *What is Debitor for the goods you have in another mans hands?*

A. Such a Factor my accompt of Merchandize, or of such goods Debitor to stock for what they cost.

14. Q. *What is Debitor for goods, which you have in any Voyage, which be yet in the way?*

A. Voyage to such a place, with such a Ship Debitor to stock for what it cost me.

15. Q. *What is Debitor for any Stock, you may have with another, or others in Company, or Partnership?*

A. Such a person or persons, naming them Debitor to stock: for a man may have stocked in several summes with others in partnership; therefore must name the persons to distinguish betwixt the one and the other.

HERE FOLLOVES QUESTIONS UPON THE DEBTS,

Owing in the beginning, viz.

16. Q. **W**hat is Debitor for money, that you are owing in the beginning, to any Person?

A. Stock is Debitor to such a person, whether he be of the Town, or dwells in the Countrey, or in any other Town.

17. Q. *What is Debitor for that which you have received formerly, and is now in money lying by you, for your Correspondents accompt?*

A. Stock Debitor to my Correspondent his Accompt Currant.

18. Q. *What do you for debts lying out for his goods you sold?*

A. This must be Considered, whether or not I was to answer for the Debts I made on his Accompt: if I do, then is my Stock Debitor to such a Man his Accompt upon time.

19. Q. *What if the goods have been sold upon his Resigo and you are not obliged to secure them?*

A. Then such a Man his accompt of outstanding debts, is Debitor to his accompt on time ; in place of this accompt of outstanding debts, one may place the names of the persons, that are owing for his goods. This much for placing a Mans Estate in his Books at the beginning. Now followes *Queries* upon all maner of trading, and the answers explained.

F I R T, O N B U Y I N G A N D S E L L I N G.

20. Q. *What is Debitor for goods you buy from any one upon a certaine time?*

A. Such goods Debitor to the selling Man for so much as they cost.

21. Q. *When you buy goods for ready money, paying presently for them?*

A. Such goods Debitor to Cash. In Buying and Selling, one Accompt cleares another, as doth all the accompts in the Book : as you placed Cash Debitor for all your ready money at last, now it goes out of Cash for goods bought ; so the goods are made Debitor and the Cash is Credit.

22. Q. *When you Buy goods to be payed in money, the one half in hand, the other upon time?*

A. The goods Debitor to the selling Man for all, then the selling Man Debitor to Cash for the half which is payed.

23. Q. *When you sell any goods what's Debitor?*

A. The person you sell to, is Debitor to the goods, if sold upon time.

24. Q. *If you sell for ready money?*

A. Cash Debitor to such goods, as are sold.

25. Q. *If you sell half for ready money, and half upon time?*

A. The Buying Man Debitor to the goods for all, and then Cash Debitor to him for what money is received.

26. Q. *What if you sell goods in truck for money and other goods?*

A. The Buying Man Debitor to the goods for all; then the goods you receive in payment, Debitor to him for what they cost, and Cash Debitor to him for the money. In all trucks it is allwayes safest to Charge the goods bought Debitor to the seller, and not to place one goods Debitor to another. though it can be done : but it is seldome that the truck is so, that the one goods counterballance the other just ; so the Mans name must come in however.

27. Q. *If a person pay you any money that he was owing you?*

A. Cash Debitor to such a Man.

28. Q. *If you pay money to any Creditor?*

A. Such a Man Debitor to Cash.

O F I N T E R E S T - A C C O M P T.

29. Q. *If you borrow money on Interest, what is Debitor?*

A. Cash Debitor to him that lends the money for the principal summe, and Interest Accompt Debitor to him for the annual rent, so long as you agree.

30. Q.

30. Q. *When you lend money at Interest, what is Debitor?*

A. The Person to whom, Debitor to Cash for principal, and to Interest-accompt for the Interest of the time agreed upon. This Interest-accompt shewes what you do gain or loss thereby?

OF DELIVERY-ACCOMPT,

Or

Fore-hand-bargain.

31. Q. **W***hat is Debitor for goods, which you buy to be delivered, some Moneths after paying some money on the bargain?*

A. Delivery-Account Debitor to the selling man for the whole bargain. This Accompt is made use of in place of goods, till the goods be delivered; so you can alwayes see upon this Accompt, what fore-hand bargains you have made, upon the Debet side, what you have bought and what you have delivered; And on the Credite what you sold, and what you received. There is great Clashing betwixt Mr. Dafforns, and the Dutch Authors about this Accompt, he brings fore-hand bargains under the notion of *Promise-reckoning*, which is not a right Title for a fore-hand bargain, for that is made use of, on other occasions, as shall appear hereafter.

32. Q. *What way would you keep this accompt of fore-hand-bargains?*

A. To make two Accompts, viz. Delivery-Accompt in buying, and delivery-Accompt in selling; this I have found the readiest and clearest way.

33. Q. *What is Debitor when you buy Corn, or any other thing, to be delivered within so many Moneths?*

A. Delivery-Accompt of buying, Debitor to the selling Man.

34. Q. *When you receive the goods so bought at the time?*

A. Such goods Debitor to delivery-Accompt of buying.

35. Q. *When I sell a fore-hand bargain, to deliver within so many moneths?*

A. The person sold to, Debitor to Delivery-accompt of Sales.

36. Q. *When you deliver the goods so sold?*

A. Delivery-accompt of Sales Debitor to the goods: this accompt kept after this maner, is much plainer to a learner, then the other way; yet I have brought it in my first ballance after the Dutch way, and in the second according to this way of mine own. Because the Dutch way is very mystical to one that understands it not well: for suppose one bought 500. Bolls of wheat, to be delivered in 3. m. is worth 250 ps. you sell the same bargain to another; then Delivery-accompt comes both Debitor and Creditor for the same summe, and so is ballanced.

OF PROMISE-RECKONING.

37. Q. **W***hat if you promise one such a sum, if he procure you such a Priviledge?*

A. Promise-Reckoning Debitor to such a man: for it is so agreed upon, that in case one die, it is reason his Successor should know what he is to pay by his Books, for the gift may be for the Promiser and his Successors, also there may be write on it.

38. Q. *When another promises you any sum of money, upon your procuring such a Liberty, or Gift for him?*

A. Such a person Debitor to promise-Reckoning, for his promise, whether there be write on't or not.

39. Q. *What if the Person who promised you, tell he cannot performe, and so frees you of your promise?*
 A. Such a man Debitor to Promise-Reckoning, to free me of my promise to him.
40. Q. *What if you procure the gift for him, who promised you the money, and he pay you?*
 A. Cash Debitor to such a man for the money.
41. Q. *If you promise to lend a man a sum of money, against such a day?*
 A. Promise Reckoning Debitor to such a man.
42. Q. *When you pay him what you promised?*
 A. The man is Debitor to promise Reckoning for my performance, and to Cash for the money payed him.
43. Q. *When another man promises you any money at a certaine time?*
 A. Such a man Debitor to promise Reckoning.
44. Q. *When he lends you the money, according to his promise?*
 A. Promise Reckoning Debitor to him for his performing, and Cash Debitor to him for his money.

OF W A G E R S - A C C O M P T .

45. Q. **W**hen you wager against another, and so consign your money in a third Persons hand?
 A. Wagers-accompt Debitor to Cash for the money which you Consigned.
46. Q. *If you gaine the Wager?*
 A. Cash Debitor to Wagers-accompt both for the other mans money, and my own which I receive back.
47. Q. *If you lose the Wager you consigned?*
 A. Profite and loss Debitor to Wagers-accompt for what I lose; this post needs not be placed till you make your Ballance, and then it will appeare on Wagers-accompt what you lost or gained thereupon.
48. Q. *What if you wager, and do not consign your money?*
 A. Wagers-accompt Debitor to such a man against whom I do wager.
49. Q. *What if you do gaine the money wagered?*
 A. The man Debitor to Wagers-accompt for his part, and mine both.
50. Q. *When he payes you the money?*
 A. Cash Debitor to him for his money. I saw in a Merchants Book that he had wagered two Barrels of Cloves (it seems it was when the Prince of Orange was in Siedge of the Town of the *Bosch*) against another, valued at such a summe, that he should take it, which he did before the time limited.
51. Q. *What should one place Debitor in this case?*
 A. Wagers-account Debitor to Cloves account for so much as they were Estimate: for the cloves were sequestrate till the time.
52. Q. *What place you Debitor when you gaine, (if you had made the wager) and that he payed you in his money?*

A. Cash

- A.* Cash Debitor to Wagers-accompt for the money, and Cloves accompt again Debitor to Wagers-accompt for what they cost you only, but not as they were estimate.
53. *Q.* *What if you had lost the wager?*
A. Profite and losse Debitor to Wagers accompt, for so much as was charged for the Cloves; but that needs not to be brought in a post of profite and losse, till you balance your Books: for then all that is more on the Credit side of *Wagers*-account, is gained by wagering, and if there be more on the debet it is lost, that is when all wagers are cleared.
54. *Q.* *What if another consignee goods, and you consignee money on such a wager?*
A. *Wagers*-account Debitor to Cash for the money so wagered against such goods.
55. *Q.* *When you gaine the wager?*
A. Cash is Debitor to *Wagers*-account for my money, and the goods I have win, Debitor for what they were estimated.

OF INSURANCE-RECKONING.

56. *Q.* **W***hat if you insure upon any Ship or goods on any Voyage, at so much per Cent. and receive the Premio?*
A. Cash Debitor to *Insurance-Reckoning*.
57. *Q.* *What if the Ship or goods upon which you did insure, be cast away or lost?*
A. *Insurance-Reckoning* Debitor to the person Insured for the summe which I signed for, or for so much we agree for.
58. *Q.* *When you pay him his money?*
A. He is Debitor to Cash for so much.
59. *Q.* *What if you pay him his money upon his first report of abandoning the Ship or goods Insured, he rebating so much?*
A. *Insurance-Reckoning* Debitor to Cash, for so much as I pay him.

OF BODOMRIE.

60. *Q.* **W***hat is Debitor for money, which you send to a Master of a Ship, upon Bodomrie, that is upon the security of engaging his Ship?*
A. Such a Skipper Debitor to Cash for the money, and to Bodomrie accompt for the advantage, which will be sometimes 20 or 30 *per Cent.* for the Sea hazard. This may be kept so for one that deals not much in Bodomrie; but if one deal much that way, he needs not keep accompt with every Master of a Ship, but Charge and discharge the accompt of Bodomrie itself.
61. *Q.* *What make you Debitor for money you give on Bodomrie, dealing much that way?*
A. Bodomrie-accompt Debitor to Cash for the same lent, to such a Skipper.
62. *Q.* *What if the Ship arrive at the Port, and the Skipper payes in the money lent, and the advantage to your Factor?*
A. Such a Factor my accompt Currant Debitor to Bodomrie-accompt, for what is payed.

63. Q. *What if the Skipper pay the money to your self here at his returne ?*

A. Cash Debitor to Bodomrie-accompt for all.

64. Q. *What if the Ship be cast away at Sea , or any way lost ?*

A. Profite and losse Debitor to Bodomrie-accompt for the summe lent : This needs not be brought to Profite and losse , till you make the ballance ; and then all that is more in the Credit side of Bodomrie is gained , and if there be more on the Debitor side, it is losse.

65. Q. *When you Ship any goods , to be transported beyond Seas , what is Debitor ?*

A. Voyage to such a place in such a Ship , is Debitor to the goods Shipped , for the first cost.

66. Q. *What is Debitor for the Charges , which you pay in off-shipping ?*

A. Voyage aforesaid Debitor to Cash , if payed out.

67. Q. *What if you have not payed the Charges , but are yet owing the same to several Persons ?*

A. Voyage Debitor to Charges-accompt for all.

68. Q. *When I come to pay those charges afterward ?*

A. Charges accompt is Debitor to Cash , for so much. When any one sends away the Goods which he had lying by him , he must discharge their accompt that stood Debitor to him for their first cost , and he can place nothing else in their place Debitor but the Voyage , seeing now they are turned in a Voyage. As for the accompt called Charges accompt , it is very necessary : for one payes not alwayes presently the several Charges that may be upon a Voyage ; so till it be payed this accompt comes in place of the Cash , for though they be not payed presently , yet one must calculate as near as can be , to send away the Invoys , and some-times people rates them at the highest , which makes a profite come upon this accompt at the ballance ; for when all is payed that you really own for charges , the superplus in the Credite is profite. It is true if a Factor save the duty of Goods on his own riske he gives not the benefite of it to his Employer : so though he charge him for all the duty Debitor to this account , he payes but so much , the rest he saves ; so it is a profite , and comes in at last amongst the other accompts upon the Credit of profite and losse.

69. Q. *What is Debitor for the Insurance (if you make any) upon the Voyage ?*

A. Voyage Debitor to Cash for the *Premio* , which I pay to him that Insures ; this is ordinaire for Merchants to make Insurance upon goods , and some times both upon Ship and goods , according as they are concerned ; this is done cheap or dear , according to the distance , and danger of the Voyage. That which is called *Premio* , is so much *per Cent.* which is payed to the Insurer.

70. Q. *What if you pay not the Premio , but let it run upon accompt with the Insurer ?*

A. Then is the Voyage Debitor to the Insurer for so much. This is not ordinaire , unless they be very well acquainted , for it is safest for both to pay it , when he signes the *Police* of Insurance. The *Police* , is to say , the writing that is subscribed by the several Insurers , oblidging themselves to run the riske of such a summe , as every one doth sign for.

71. Q. *What charge you Debitor when your Factor writes , that the Ship is arrived , and he hath received the goods sent ?*

A. Such a Factor my Accompt of Merchandize Debitor to the Voyage.

Now the Voyage performed , the Insurers are freed , the goods being come to your friends hands. The Dutch use to say , Merchandize in hands of such a Factor Debitor

itor to the Voyage: but either of the titles is good, for we cannot charge any Mans proper Accompt for any thing we Imploy him to do for us, being only our Factor.

72. Q. *What do you charge Debitor when he writes, to have sold your goods?*

A. This must be considered, if he sells them, at the arrival, and advise me so, I charge such a Factor my Accompt currant Debitor to the Voyage for the neat product, if they be sold for ready money; if he hath sold them upon time, then such a Factor my Accompt upon time Debitor to the Voyage; and then you need not the Accompt of Merchandize.

73. Q. *What if he hath sold them to be payed half ready money, and half upon time?*

A. Such a Factor my Accompt upon time Debitor for all, and such a Man my Accompt currant Debitor to *dito* my Accompt upon time for the half which is received. This Accompt currant and Accompt upon time, the first is to show what money is ready in his hands, and the second what lyes out in debts.

74. Q. *I suppose your Factor sell some of them and sends the rest to another Factor in such another Town by your order?*

A. The Factor my Accompt currant Debitor for the neat product of what he sold himself, to *dito* my Accompt of Merchandize.

75. Q. *What is Debitor for that he sent to another?*

A. Merchandize in hands of the other, Debitor to the first Factor my Accompt of Merchandize, for what they cost, and to *dito* my Accompt currant for the charges he payes in sending.

76. Q. *If after arrival, he unlade them and Immediately send them all away, paying the freight and Charges?*

A. Such a Voyage, as it was called at first Debitor to such a Factor my Accompt Currant, for what he hath payed out, for me.

OF EXCHANGE.

77. Q. *What if he draw on you a 2 Usance payable to some other Man?*

A. Such a Factor my Accompt currant, Debitor to the Man that presents me the Bill.

78. Q. *What if you draw upon your Factor, some part of the money, he hath of yours in his hands, and you receive the value presently?*

A. Cash Debitor to my Factor my Accompt currant.

79. Q. *What if you pay the Bill that run on 2. Usance presently rebating 1. per Cent?*

A. He that presented the Bill Debitor to Cash for the money; and to profite and loss for the rebate.

OF REBATE.

This of Rebate, is to be considered, whereupon it is, whether upon goods bought or sold: if upon goods bought, and he Rebate for present money, then the seller Debitor to goods; if upon goods sold you rebate to any one, then the goods Debitor to the buyer. But it is as short and better every way, to bring all Rebate to profite and loss Accompt.

80. Q. *Suppose one pay you a summe of money which he owed, for which you allow him Rebate?*

D

A. Cash

- A.* Cash Debitor to him for the whole, and for the Rebate, profite and losf Debitor to Cash: which is charged for all; so it must be Creditor for Rebate.
81. *Q.* If your Factor remit you money for your accompt in a Bill at 2^Usance, which is accepted, what is Debitor?
- A.* The acceptor Debitor to such a Factor my Accompt currant for the Bill which he accepts.
82. *Q.* What if he pay the Bill presently, rebating so much for the time to run?
- A.* Then Cash is charged Debitor to the acceptor for all, and profite and losf Debitor to Cash for the Rebate.
83. *Q.* What if you remit your Factor money for your accompt, and get time to pay the value here?
- A.* My Factor my Accompt currant Debitor to him who trusts me with the Bill.
84. *Q.* When you do pay him the value?
- A.* He is Debitor to Cash.
85. *Q.* Suppose you did give him an Assignment or precept upon another for that summe?
- A.* Then he is Debitor to the person, upon whom I have drawn the precept.
86. *Q.* What if you trust a Bill to one here, upon your Correspondent?
- A.* He whom I trust Debitor to my Correspondent my Accompt currant.
87. *Q.* What if he give you a precept upon some other for the value?
- A.* The person that accepts to pay his precept, Debitor to him that gives it.
88. *Q.* Suppose a Factor load a Cargo of Wine for your accompt and send you the Invoys?
- A.* Voyage from *Burdeaux* in such a Ship, Debitor to the Factor my Accompt currant for the first cost and charges, what is in the Invoys. When one loads Wine for me at *Burdeaux* he sends you the Accompt what it cost with all charges, then he drawes his Bills on me either payable in *London*, or here, or he drawes upon some other for my Accompt, as followes.
89. *Q.* If the Factor draw on me a Bill payable to another here?
- A.* Such a Factor my Accompt currant, Debitor to him here which presents the Bill to me.
90. *Q.* When you pay the money to him?
- A.* Such a man Debitor to Cash.
91. *Q.* What if he draw on you payable at double ^Usance in *London*?
- A.* Such a Factor my Accompt-currant Debitor to *London* exchange. This *London* exchange is an Accompt that serves for great use, for it is used in place of mens names to whom I am ordered to pay, as this Bill drawn on me payable in *London*, it may be to some person in *France*, that Indorses it foreward to others; so I need not give such a man an Accompt in my Books: but this shall be more fully treated of in the Company Accompts.
92. *Q.* Suppose the Factor aforesaid draw upon another person at *London*, or elsewhere for your accompt?
- A.* Such

- A. Such a Factor at *Burdeaux* my Accompt currant Debitor to the other person he drawes on, dwell where he will
93. Q. If you remit money to London, for to pay the Bill which was drawn on you payable in London?
- A. Then London exchange Debitor to Cash for so much remitted.
94. Q. Suppose your friend at London pay the Bill by your order, or for your accompt?
- A. London exchange Debitor to such a Man in London my Accompt currant.
95. Q. Suppose he at London draw on you here, for paying your Bill, and the exchange at 7 or 8 per Cent loss?
- A. The drawer Debitor to the person that presents me the Bill, and for the loss upon exchange, London exchange Debitor to him also. Now if this money be drawn on you, for the Wine which is sent you, then is the voyage from *Burdeaux* or the Wine Accompt Debitor in place of London exchange, for the loss on the Bill, the Wine being the cause of it, and accordingly must be burdened with it.
96. Q. When the Ship arrives here and you receive your Wines, paying freight and duty, what is Debitor?
- A. Wines Accompt Debitor to voyage for so much as it was charged to the Factor.
97. Q. What is Debitor for the charges, at your arrivall?
- A. Wines Debitor to charges Accompt for all the charges, freight, custome and excise and other small charges.
98. Q. Suppose I pay the Custome, and the petty charges, or freight?
- A. Charges Accompt Debitor to Cash for so much as I do pay.
99. Q. What if there be but 18 Tun of Wine all fill'd up, of 20 that was loaded?
- A. If there be no loss in money, but that I receive as much for 18 as 20 Tuns cost, I can not complain, being no loser: but if there be loss of money that it cost me, then it will appear on the Wines Accompt. Some use, and it is the shortest and best way, not to make a Wine Accompt at the receipt of the Wine: when he resolves to sell of his Wine speedily, he charges the voyage from *Burdeaux* only Debitor for the freight and charges here.
100. Q. What is Debitor when you sell the Wine to the Vintners or others?
- A. Those that buy are Debitor to the Wine Accompt, (if you keep it) otherways to the voyage from *Burdeaux* for the currant price.
101. Q. Suppose the Custome-house rebate you for the Excise, what is Debitor for that?
- A. Charges-accompt is Debitor to the voyage, or to Wine-accompt, if you keep one, for so much rebate as they usually allow.
102. Q. Can it be kepted no shorter way, but by giving everyone that buyes it, an accompt in your Books.
- A. I can, by making Rerail-accompt of Wine Debitor to voyage from *Burdeaux*, or Wines accompt, if it be entred so in your Book, but by reason of so many partial payments it is best and clearest for to keep the persons accompts severally; yet it can be done both ways.
103. Q. If he at *Burdeaux* order you to remit the money to London, against such a time, to his Correspondent, to whom you oblige your self by a Letter?

A. He at *Burdeaux* Debitor to the person at *London*, to whom I obliged my self.

104. *Q.* When you do remit the money to him at *London*, with loss of *Exchange*?

A. Such a man at *London* Debitor to Cash for the money contained in the Bill; and for the loss on *Exchange*, you make one of three accompts Debitor, 1. the Wine or voyage accompt may be charged Debitor for it is the cause I pay this money. 2. *London-Exchange* you may make Debitor, for then you will see your loss on that accompt. Or 3. profite and loss Debitor to Cash, for it is lost. And all Centers in this accompt at last, whether loss, or gain.

105. *Q.* If any one send you several goods in any Ship from *Holland*, or *France*, and the *Invoyes* with the Bill of loading by the post?

A. Cargo from such a Town, in such a Ship Debitor to him that sends them, for so much as the *Invoyes* comes to. This word *Cargo*, is used amongst Merchants, for a certaine quantity of several goods which is either sent away in any vessel, or received.

106. *Q.* If you Insure any money upon the Cargo home-ward, and pay the premio; that is to say, what you give the Insurer, of every hundred value?

A. Cargo from such a Town, in such a Ship Debitor to Cash.

107. *Q.* What if you hear, the Ship is lost, or taken by Enemies, and so you abandon your concerne in her?

A. The Insurers Debitor to Cargo from such a place, in such a Ship for what it cost, according to *Invoyes*. This is the Custome of Merchants, to abandone, or quite their Interest, to the Insurers, when they hear of any such like disaster; so then delivering up their Interest, by assignation, to the Insurers, they take care of it: But I have known the Insurers, Impower the Merchants again to do their best for them, as if it were still their own.

108. *Q.* But what if the Ship arrive saif, and you pay Freight and other Charges, giving bond for the Excise payable in 6 moneths time?

A. Merchandise from such a place Debitor to Cargo, in such a Ship, for the whole contents of the *Invoyes*, 2. To Cash for the money payed for the Custome, freight and Charges, 3. To Charges accompt for the excise. The Cargo that was at Sea, is now altered in title, and called Merchandise from such a place. Cargo is likewise taken for a whole Shipes lading of goods, either Wine, Salt, or Timber &c.

109. *Q.* What if you Insure upon your part of the Ship, and pay not the premio presently?

A. Such a Ship Debitor to Insurance Reckoning for so much owing to the Insurers.

110. *Q.* When you pay them the premio?

A. Insurance Reckoning Debitor to Cash.

111. *Q.* When you sell any of the goods on time?

A. The Buyer Debitor to Merchandise from such a place, or if you sell them for present money, Cash is Debitor to the Merchandise.

112. *Q.* When he drawes on you, for sending these goods, payable at *Usance* in *London*?

A. The Drawer my accompt Currant Debitor to *London Exchange*.

112. *Q.* If you remit him the money, upon accompt of the goods sent you, in Bills of another, you paying the value here presently?

A. Such a Factor my accompt Currant Debitor to Cash.

113. *Q.* What is *Usance* to say in Bills of *Exchange*?

A. This word *Usance* is used, in most outlandish bills, and it is Reckoned from the date

date, according to the distance of places and according to the old Customes of *Antwerpe*, which are observed every where in maters of Exchange. From *France* and *Holland* to *London*, *Usance* is one moneth; from *Spaine* to *Antwerpe* or *London* *Usance* is 2. Moneths; and from *Italie* 3. Moneths: and double *Usance* is twice as long from these Countreys. It is more saif for the drawer, to make Bills at *Usance* rather then dayes sight, because on dayes sight they may keep it long before they present it; and some times he on whom it is drawn, breakes before it come to his hand: therefore the first bill is usually sent away, for acceptance, in one or two Posts after the date, and must either be protested or accepted at the place it is addressed to, within two posts at most after it arrives.

114. Q. *If I draw a Bill upon a Person abroad, who refuseth to accept, and another of my Correspondents there, accept for my honour, who is Debitor?*

A. The person I drew upon, Debitor to him that accepts it for my honour.

F A C T O R - A C C O M P T S

Followes without the help of a F A C T O R - B O O K.

115. Q. *If any one send you goods to sell for his accompt, what place you Debitor for the Charges?*

A. Such a man, his accompt of Merchandise Debitor to Cash, if I pay out the Charges; if not, it is Debitor to Charges accompt for the freight and other charges at the receipt.

116. Q. *Suppose I pay some of the Charges, and am owing the rest still?*

A. Then such a mans accompt of Merchandise Debitor to Charges accompt for all, and then Charges accompt Debitor to Cash, for what I pay of them.

117. Q. *When you sell any of the foresaid goods, what is Debitor if it be sold on time?*

A. The Buyer Debitor to such a mans accompt of Merchandise.

118. Q. *If you sell any of them for ready money?*

A. Cash Debitor to such a mans accompt of Merchandise.

119. Q. *When all the goods are sold, what is Debitor for your Provision?*

A. Such a mans accompt of Merchandise Debitor to Provision-accompt, or to profite and losse. But some likes to keep accompt apart, of what they gaine yearly by provision, that is to say for serving other men in Commission, having 2 or 3 per Cent. for their pains.

120. Q. *What do you with the neat product of all you have sold for him?*

A. Such a man his accompt of Merchandise Debitor to *dito* person his accompt Currant, if all be received.

121. Q. *If his debts be yet lying out for some time?*

A. Then is his accompt of Merchandise Debitor to this accompt upon time, to ballance up that accompt of Merchandise.

122. Q. *When that money comes to be payed?*

A. Such a man his accompt upon time, Debitor to *dito* his account Currant. The accompt upon time shoves you what is in debts lying out, and the accompt Currant shoves what is ready for my Employers use, when he pleases to draw upon me for it.

123. Q. Suppose in receiving his debts, I am forced to give rebate to one or other for to get present payment, to answer his draughts on me?

A. Cash is debtor to him that payes the money for the whole; and for the rebate, I say, my Employers his accompt Currant Debitor, to Cash: The reason is, I made Cash Debitor for all, and seing I did not receive all, or if I did, I give so much in again, for which the Cash must be Credited.

124. Q. If you remit any money to another, by order of your Employer, and pay the value here?

A. My Employer his accompt Currant Debitor to Cash.

125. Q. What if my Employer draw upon some other person by my order?

A. My Employer his accompt Currant Debitor to him, upon whom he drawes for my accompt. It is to be considered whether he upon whom he drawes, be a constant Correspondent of mine, with whom I may have an accompt Currant, and accompt upon time, then say such a man his accompt Currant is Debitor to him, upon whom he drawes my accompt Currant.

HERE FOLLOVES FACTORS-ACCOMPTS,

Kept with help of a *Factor-Book*.

126. Q. If one send you any goods, to dispose of for his accompt, upon which you must pay freight and charges, how is that placed in the Factor-book?

A. I place down in the Factor-Book, upon the back-side of the leaf, towards the left hand, the Name and quantities of Packs, Caskes, &c. With the marks and numbers on the margent; and then I place down all the Charges that I am at all the time they arrive, and all the charges which I pay afterward, whilst they are in my possession, I add to the other.

127. Q. How will you bring them into your Journal?

A. I Charge his accompt Currant Debitor to Cash, if I have payed them; if not, then that accompt of his, Debitor to Charges accompt, till they be payed, for the whole summe of all, as appears by the Factor-Book.

128. Q. How do you place down the goods that you sell for his accompt?

A. I place them down upon the fore-side toward the right hand, which is the page opposite to the receipts, and so I write down the date, and to whom I have sold any of them, with the quantity and quality, price and Condition of the bargain, specifying every particulare.

129. Q. What do you for the Sales in your Journal?

A. I Charge a post for every Sale I make.

130. Q. I suppose you sell some of the goods upon a certaine time, as at 3. or 6. moneths?

A. I Charge the buyer Debitor to my Employers accompt, upon time, for so much they extend to. Observe to set down the place of Residence, or Town where the buyer dwells.

131. Q. What if you sell some for present money?

A. I place it down on the Factor Book; what and to whom sold, and in my Journal, I say, Cash Debitor to my Employer his accompt Currant, for goods sold on his accompt for ready money: this is alwyse understood that the money is received, when you charge Cash.

132. Q.

132. Q. Suppose you sell goods to be payed half in ready money, and the other half on some time?

A. I place them down in my Factor-Book how I sold them, and in the Journal, I Charge the buyer Debitor to my Employers his accompt upon time for all; and for what I receive, I Charge my Employer his accompt on time Debitor to his accompt Currant for the half which I receive. This is done to keep the ready money accompt and the accompt upon time distinct.

133. Q. But seeing I receive the money for the half of it?

A. Cash Debitor to the buyer for what money he payes to me.

134. Q. What charge you Debitor for your provision of Sales?

A. My Employers his accompt Currant Debitor to provision accompt, or to profite and loss, if you keep not a provision accompt.

135. Q. Suppose you send any of the goods, in Factory, to some other place to be sold?

A. I place the goods upon the fore-side of the Factor-Book, together with the quantity, the marks and numbers.

136. Q. What do you for the Charges, you are at, in sending them away?

A. I place them down among the other Charges: and so I bring all together in one post in the Journal, for which I make my Employers accompt Currant Debitor to Cash for all, if they be payed; if not, to Charges accompt till they be payed.

FACTORS-ACCOMPTS.

In buying of goods for others.

137. Q. If one order you to buy for him several goods, what is Debitor?

A. In the Journal I do Charge my Employer his accompt Currant Debitor to the Person from whom I bought them, and place down the particulars of the goods upon the Invoys-Book.

138. Q. If you buy goods, paying for them ready money?

A. My Employer his accompt Currant Debitor to Cash for such goods, placing them in the Invoys-Book, from whom they were bought, with the price, and particulars.

Of the BALANCE of proper and Factors accompts.

IF all the Journal parcells be transported in the Leger, I shall now proceed to make a Ballance of all proper and Factors Accompts, before I proceed to Company Accompts. In order hereunto, First I search my Books to know that all summes be right placed in the Journal, and so brought upon the Debit and Credit of all the Accompts in the Leger: the manner of searching is to proceed by the figures on the Journal Margent, beginning at the first post in the stock which is Cash and see it be upon Cash Accompt and to all the rest of the summes that are charged Debitor to stock (after that is done) I add them all together, and see that they agree with the Credit side of stock, all their several summes making up that summe.

Then, I see whether all the summes of those to whom I am owing at the beginning, and have charged stock Debitor for, and see that all the Creditors summes make up the summe on the debet of stock. Then I proceed by the foresaid Figures: the Figures above the Score shewes where the debet is; which when I have found, on the debet, I give a point with my

Pen to the other side of the upmost figure, and upon the *Leger* Accompt two small scrapes with my Pen upon the line of the money Columne betwixt the *pounds* and *shillings*: then I look on the Credit what the lowest Figure shewes, and find the same summe there; I give an other point to that Figure, and marke the summe on the Accompt, which is Credited, and make such two small scrapes on that line also at the same summe; so by these markes you will alwayes see, if every summe be right placed, on the Debet and the Credit.

Now if you have found all by the search transported into your *Leger* and your *Leger* being to be Ballanced, I thought fitting here to place down a Brief explanation of the Contents of all the Accompts in the *Leger* what the Debet of every Accompt is, and what the Credit is.

The Debet Side of Cash Accompt, is what money I had at the beginning and have received since.

The Credit side is what is payed out of it since.

The Debet of stock is what I was owing at the beginning.

The Credit is what my stock is, and wherein it consists.

Debet side of goods Accompt is what they cost me with charges.

Credit is what is sold or sent away, or otherwayes disposed of.

Debet of a Ship or House is what they stand me with charges.

Credit is, what I have received or am to receive for rent, or voyages.

Debet of moveables Accompt is what they cost me at first, and I have bought since.

Credit is if any be sold or otherwayes disposed of.

The Debet of mens Accompts is what they are owing.

The Credit is what they have payed, or I owing to them.

Debet of a forraigne Factor my Accompt currant, is what he owes me in ready money.

Credit is what he hath payed, by my draughts on him, or any other way, for my Accompt.

Debet side of such a Man my Accompt upon time is, what is lying out in debts made by him for my Accompt.

Credit is what is received, and is ready, upon my order.

Debet of such a Man abroad his Accompt currant is what I have payed out for him any way.

Credit is what I have received of his any way.

The Debet of Intrest Accompt is what I lost by Intrest.

The Credit is what I gained.

The Debet of Delivery-accompt is what I bought, and have delivered upon fore-hand bargains.

The Credit is what I sold and have received upon such an Accompt.

The Debet of Promise-Reckoning is what I promise to any Man.

The Credit is what is promised to me.

The Debet of Wagers-accompt, is what I Wager, configne, and lose.

The Credit is what I have gained, by Wagering.

The Debet side of Insurance-Reckoning is lost by Insuring.

The Credit is gained thereby.

The Debet of Bodomrie is what is given to any upon Bodomrie.

The Credit is what is repayed of it with the profite.

Debet of all Voyages-accompts is what they cost.

Credit is what they have Rendered, or delivered to my Factor abroad.

Debet charges Accompt is what I owed for charges.

The Credit what I have payed.

London Exchange Debet is what I lose on it, and am to pay.

The Credit what I gaine on it, and receive.

Merchandise, or Voyage from such a place, the Debet of it is what it cost.

The Credit how sold or disposed of.

Ships Accompt of Voyages and out-rigg, is what I have payed for the same to the Master.

The

The Credit is what I have received in for his Voyages.

The Debet of such a Man my Accompt with him in Company is, what I stocked in with him.

The Credit is, what I have received out again.

Now we proceed to make up the Ballance, and first we must find out our profite and los, on all the Accompts in the Book.

The Accompts whereon is profite and los, are commonly as followeth, viz.

Upon Accompts of all sorts of goods and Voyages: upon forraign Factors my Accompt currant.

Interest-accompt.

Wagers-accompt.

Insurance-Reckoning.

Bodomrie-accompt.

London Exchange.

Provision-accompt.

Charges-Accompt also. As when you charge your Employers Debitor for duties which you have saved on your *Refigo*.

Take a leaf of clean Paper and make the Debet and Credit side of profite and los; so all the Accompt you gaine upon, put on the Credit side, & the Accompts you lose upon charge Debitor to them: after this is done, make a post in the *Journal*, and place down sundrie Accompts Debitor to profite and los. Also another post in your *Journal*, and place profite and los, Debitor to several Accompts, as followes, having been a loser upon them.

When this is done, transport it as you did other posts from the *journal* to the *Legers*, and then you will see whether the Debitor side of profite and los be most, or the Credit; if the Credit be most, you must charge it Debitor to Stock for the neat Ballance, and give stock Credit for so much: for it is your neat gain, and your Stock is so much augmented. If the Debitor side be most, you must make Stock Debitor to it for so much: for it is your los, and so diminishes your Stock.

To make the B A L L A N C E.

TAke your *Leger* and add up all the accompts right, and what accompt you find short in the Credit, make Ballance Debitor to such an accompt for so much; if you find it short in the Debet, then make that accompt Debitor to Ballance: so you will find all those accompts that owe you, on the Debet of your Ballance, and on the Credit side of Ballance, all those to whom you are owing; which adding to the Ballance of your Stock, makes the Just Ballance of your Books.

You will do best to make this tryall Ballance on a sheet of waste Paper, to try if it proves right; if it be, then take your *Journal* & frame a post, and make every accompt you are owing to Debitor, to Ballance as is said before; and after that, another, and make it Debitor to every accompt that owes to you: thus when all is transported upon the accompts in the *Leger*, every accompt will Ballance in the Book; so you may summe them all up, both the quantity of goods and summes, & draw a Score at the foot of those accompts, of several summes, and write *Summa* before the *Total* in great letters. If there be but one summe, draw a line from it through the blank to the foot towards the Corner under it, sloping towards the left hand.

To transport the N E W - B O O K S.

TAke your *Journal*, and make a formal post of the Debitor side of your Ballance, and charge them down at large making every accompt Debitor to your Stock, as you did, when you put down your first Inventare: for the Debitor to Ballance serves as a new Inventare, only it must be enlarged with the quantities of goods that rest unfold, and what forraign money rests, and the times of mens payments.

Make another post in the *Journal*, & charge Stock Debitor to all those you are owing to, placing the time of payment and Condition as it was in the old Book.

Then mark them all down on the Callender or Alphabet as you will find them before, only make two ticks or points betwixt the leaf they stand on, in the first Book, and the other leaf you are now to place them on in this 2 Book; and so mark them on the *journal* Margent, and transport as you did formerly in your other Books giving every accompt a new division in the *Leger*.

O F C O M P A N I E S - A C C O M P T S .

When one keeps the Book for several Companies, in which he is a Partner, he must take notice to give the true designation of them in his Books, lest he confuse the one with the other. Several distinctions are used by some, either by the several names of such as are concerned, or by Numbering the Companies; and according as one hath Partners, let him write them on the Alphabet, naming particularly every one, as many as they are in their several Companies, viz. N^o. 2. 3. 4. And otherwayes he may say, Company *Greenland*, *Lewes-fishing*: or if they deal in Wines, then say, Wine Company, with such and such that are concerned, naming them in the Alphabet and *Leger* Title. It is ordinaire, to keep Books apart for such Men in Companies; but when one doeth so, let him observe to place down in his own Books, what his concerns be, and wherein they consist. As if another were to keep the Companies Books; (for in these, his Accompt must be placed, as the other Mens are; but in his own he must say only such men my Accompt with them in Company Debitor,) viz.

139. Q. *Suppose another buy goods and make you half concerned in the bargain, you paying him in the value of your share Immediately, in money, goods, or bonds of others?*

A. Such a Man my Accompt with him in Company, Debitor to Cash, if it be money: If it be goods, Debitor to goods; If to any persons, whose bonds I give in for my share, then Debitor to such persons.

140. Q. *If he sell the goods, for both your accompts, to advantage, and pay you in your share both stock and profite?*

A. If he pay me in money, then Cash is Debitor to such a Man my Accompt with him in Company.

141. Q. *What do you then for the profite on the half which belonged to you?*

A. Such a Man my Accompt with him in Company Debitor to profite and los.

142. Q. *Suppose there be los on the goods sold?*

A. Profite and los Debitor to such a Man my Accompt with him in Company, for the los, and Cash Debitor for the money I receive.

143. Q. *If a Man buy goods upon time, with your consent, wherein he makes you for half Partner, only he keeps the accompt, and disposes of them for us both; what's Debitor for your share?*

A. Seing I pay in nothing as yet, but promise to do it when the time of payment expires; then I make use of Promise-Reckoning Debitor to such a Man my Accompt with him in Company for so much.

144. Q. *When the time is expired and you pay in your share of the first cost?*

A. Such a Man my Accompt with him in Company Debitor to Promise-Reckoning for my half which I promised, and the same Accompt Debitor again, to Cash for the money I pay in. Some use Accompt currant and Accompt upon time, in such bargains

gains as this, but I find it as brief and Exact, by using Promise-Reckoning.

145. Q. Suppose your friend sell the goods, and hold you Compt for your part of the product?

A. Such a Man his proper Accompt Debitor to *dito* my Accompt with him in Company, for what my half extends to.

146. Q. If he give you a precept upon some other person for your part?

A. The person upon whom he gives the precept is Debitor for it, if he accepts, or if he payes presently, Cash Debitor to my Partners Accompt. This much upon Partnership when another keeps the Accompts. Now the Accompts of Partnership when you keep the Accompts of both buying and selling, and first only betwixt me and another.

147. Q. Suppose you buy any sort of Merchandise, wherein any other goes half with you, whats Debitor?

A. Such goods half in Company with such a Man Debitor to him, from whom I bought them, if upon time, if for present money, to Cash.

148. Q. What do you with your Partner for his half, which he is to pay at the time?

A. My Partner his particular Accompt Debitor to his Accompt with me in Company for his half.

149. Q. What if I pay my part, when the time comes to him that sold us the goods?

A. Then is the selling man Debitor to Cash.

150. Q. Suppose my Partner pay in his part, to him also?

A. The selling man Debitor to my Partner his particular accompt for the half payed, by him.

151. Q. Suppose you pay all, and you receive the half from your Partner?

A. The selling man Debitor to Cash for all, and Cash Debitor to my particular Accompt for the half received from him.

152. Q. Suppose you buy a parcel of Wine, or other wares, for his accompt and yours, and drawes a precept upon your Partner for all?

A. Then such Goods half in Company with him, is Debitor to *dito* his particular Accompt for all? In such a bargain I need not any accompt with the selling man, seing I have drawn on my Partner for the value of all.

153. Q. What do you for your Partners half of the bargain?

A. My Partner his particular accompt, Debitor to his accompt with me in Company for his half.

154. Q. When you pay to your Partner the half of the Precept you drew?

A. My Partner his particulare accompt Debitor to Cash, for so much I pay him.

155. Q. When I sell the goods in Company with him upon time to any?

A. The buyer Debitor to the goods in the Company.

156. Q. Suppose you give your Partner any money upon accompt of his share?

A. My Partner his accompt in Company Debitor to Cash for what I pay him.

157. Q. Suppose you grve him an Assignment on the buyer for his half, or any part thereof?

A. My Partner his Accompt in Company Debitor to the buyer, for so much, as I have assigned him.

158. *Q.* Suppose several Persons joyn together, and make a Seck, or Wine-Company, every one putting in a certain quantity at a prefixt price, what charge you Debitor, you being chosen Book and Cash keeper?

A. Seck in Company Debitor to every one his accompt in Company, for so much as his quantity amounts to, that he puts in; and to Secks proper accompt, for what quantity I put in.

159. *Q.* What if you buy for the Companies accompt more Seck from several Persons?

A. Seck in Company Debitor to every one of those Persons, for the quantity they have sold.

160. *Q.* When you sell any of the Seck what is Debitor?

A. The persons that have bought the same, Debitor to Seck in Company, every one for what he has bought.

161. *Q.* If you be obliged to pay for the Seck you bought for the Companies accompt, before you receive any of that you sold?

A. Then I must charge my partners every one his particular accompt Debitor to his accompt with me in Company, for every one his part of the bought Seck.

162. *Q.* When you pay the Seck which you bought?

In such a Companies accompts I ought to keep an accompt of Cash in Company, to see what, and when I pay out, and what I receive; least being long in disburse, I lose much Interest: now I must take so much money out of my own proper Cash to make the Companies Cash. So I say:

A. Cash in Company Debitor to Cash proper, for so much as I took out of the one to put in the other.

163. *Q.* When you payout the money, which you were owing for the Seck you bought?

A. The Persons from whom we did buy, Debitor to Cash in Company, for what I pay.

Now take notice of the date when this money goes out for the bought Seck. So those of your Partners that doeth not pay in time, ought to allow you Interest for your own money.

164. *Q.* Suppose some of your Partners payes you in what they owe for the bought Seck?

A. Cash in Company Debitor to such a man his particular accompt for so much he payes. So you will see upon Cash in Company what every one has payed you, and what you have payed, and on their particular accompt who are yet owing.

165. *Q.* When they who bought the Seck payes you what they bought?

A. Cash in Company Debitor to such a man, for so much as I receive from him.

166. *Q.* What if the Seck be all sold to sundry Persons?

A. Who buyes it, Debitor to the Seck in Company.

167. *Q.* If you sell some for ready money?

A. Cash in Company Debitor to Seck in Company.

168. *Q.* If all the money be received for the Seck?

A. Cash in Company Debitor to them who payes.

169. *Q.*

170. Q. *What is Debitor for the Interest they owe you for your disburse?*
 A. Every one his particular accompt is Debitor to Interest accompt proper, for what I was in disburse, before their money for the Seck was received.
171. Q. *When they pay you in the Interest?*
 A. Cash Debitor to their particulare accompt for the same.
172. Q. *What is Debitor for the charges you have been at, upon the Seck, and the selling it?*
 A. Seck in Company Debitor to Cash in Company for so much.
173. Q. *What if there be profite on the Seck?*
 A. Charge Seck in Company, Debitor to every one of the concerned his accompt in Company for his share of the profite.
174. Q. *What is Debitor for your share of the profite?*
 A. Seck in Company Debitor to profite and los proper for so much.
175. Q. *What do you when you pay them in their stock and profite on their Seck?*
 A. Every one of the concerned his accompt in Company, Debitor to Cash in Company, If I pay in money.
176. Q. *Suppose you assigne some upon others that bought Seck, for all or part of their stock?*
 A. Such a man his accompt in Company Debitor to him, upon whom I gave the assignement, for so much as the assignation is.
177. Q. *How do you discharge the particular accompt of every one that owed for the bought Seck?*
 A. I charge it back from his accompt in Company for so much, and make the said accompt of such a man in Company Debitor to his particular accompt for so much as it was charged.
178. Q. *What do you for so much as you was concerned in the Company?*
 A. I charge my Cash proper Debitor to Cash in Company, for so much as I receive back in my Cash of what I payed out.
179. Q. *Suppose you had not sold all the Seck, but had delivered to every one some back, what would be Debitor?*
 A. My Partners their accompts in Company, had been Debitor to Seck in Company, for so much as delivered back to every one.
180. Q. *What is Debitor for your own part which you receive back?*
 A. Seck proper Debitor to Seck in Company, for so much as I received back.

EXCHANGE IN PARTNERSHIP,

One being at *London*, the other here. Now first to make a Stock; suppose I remit to him 1000. pounds, and he remits to me 1000. pounds: so this is to continue betwixt us for Exchange.

181. Q. **W**hen I remit my half in several Bills, paying the value here, what is Debitor?
 A. My Partner in *London* our Accompt of ready money, Debitor to Cash for such summes as I pay out for these Bills.

182. Q. *What do I, when he remits me any money, for our accompt, on dayes, in divers Bills for his part?*

A. *London Exchange of Remittances, Debitor to my Partner our Accompt of ready money.*

183. Q. *When he drawes upon me several Bills, to be payed to several persons, upon dayes?*

A. *My Partner our Accompt of ready money, Debitor to London Exchange of draughts. These Accompts of London Exchange of remittances and of draughts are made use of, to avoyd many Accompts of persons that Accepts Bills, and that I accept to pay to others. It is not for a Banckier or great Exchanger to give every man on whom he hath a Bill, an accompt in his Book; for it may be he have no more dealing with him: and so to avoid such excessive multiplying of Accompts, we make use only of two, that is London Exchange of remittances, for such Bills as he remits, and London Exchange of draughts, for such Bills as he drawes on dayes sight.*

184. Q. *When you receive the money of the Bills which he remitted?*

A. *Cash Debitor to London Exchange of Remittances, for the money which I receive.*

185. Q. *When you pay the Bills which were drawn upon you, what is Debitor?*

A. *London Exchange of draughts Debitor to Cash, for the money payed out for the Bills drawn upon me. It is to be considered that often times there falls several partial payments of Bills: therefore it is needful for one, to keep a little pocket Book with an Alphabet in the beginning of it, and let the leaves of it be Numbered; so place down the Debet & Credite of him that makes the partial payments upon his accepted Bill, thus when it is all payed, I bring it in to the Journal, received at several times as appears by that little pocket Book.*

186. Q. *When you remit him Bills and payes the value here?*

A. *My Partner our Accompt of ready money, Debitor to Cash for the value of these Bills which I payed here.*

187. Q. *When he remits you Bills on long time, which are accepted, what's Debitor?*

A. *London Exchange of Remittances Debitor to my Partner our Accompt upon time.*

188. Q. *When he drawes on you at long time any Bills?*

A. *My Partner our Accompt on time Debitor to London Exchange of draughts.*

189. Q. *When you draw on him at long time any Bills, which you negotiate or sell here, receiving the value?*

A. *Cash Debitor to my Partner our Accompt upon time for the money we received, for such Bills drawn.*

190. Q. *When the Bills falls due which he remitted, what is Debitor, when they pay you?*

A. *There must be two Accompts charged for this, first Cash Debitor to London Exchange of remittances, for the money I receive; and 2. the Accompt upon time is Debitor to the Accompt of ready money: for now the money is payed, the accompt on time is cleared, and it is now brought upon the ready money Accompt.*

191. Q. *When you pay the Bills which were drawn on you at long time?*

A. *London Exchange of draughts Debitor to Cash for the money I pay out, and our accompt currant, Debitor to our Accompt upon time for the same summe; because the Accompt upon time was charged before, and so it is now discharged.*

192. Q.

192. Q. *What is Debitor, when the time is elapsed of the Bills you drew on him at long time?*

A. My Partner our Accompt of ready money Debitor to *dito* our Accompt on time for such Bills.

193. Q. *When you remit him Bills at long time, what is Debitor, you paying the value here?*

A. My Partner our Accompt on time Debitor to Cash for such Bills.

194. Q. *When the time of payment expires, what is Debitor?*

A. My Partner our Accompt of ready money, Debitor to *dito* our Accompt on time for so much.

195. Q. *How appeares your loss or gain upon the accompt?*

A. By making a double money Columne in the *Leger*, upon the outmost Columne you place the summe with the Exchange, and only drawes out the summe contained in the Bill on the Inner-columne.

Here followes *Queries* upon Company Accompts, where there are several persons obliged by Contract, to continue in trade a certaine space, as some usually do, stocking in every one equal or unequal partes: Some putting in money, others goods, and some bonds paying Interest till it fall due. They make me Book-keeper and so suppose I keep them in my own Books.

196. Q. *What is Debitor when 5 or 6 men joyn together in Partnership, at their first subscribing the Contract?*

A. Every subscriber his particular Accompt, Debitor to his Accompt in Company for what summe he subscribes. This particular Accompt is an Accompt which shoves on the Debet, what a Partner is obliged to pay, and also on the Credit what he hath payed. The Accompt in Company shoves what one is concerned in such a Company, and what he Receives out of it.

197. Q. *When any Partner payes in what he subscribes what's Debitor?*

A. Cash in Company Debitor to such a man his particular Accompt. The Cash in Company is kept by it self, seperate from my own Cash, only for the use of the Company.

198. Q. *When you put in what you subscribe for your part, what charge you Debitor?*

A. Cash in Company Debitor to Cash proper for so much I take out of my own, and put in the other.

199. Q. *What if any of the Partners stock in goods by consent of the rest?*

A. Such goods in Company Debitor to my Partner his particular Accompt.

200. Q. *If you stock in goods for all, or a part of your concern in Company?*

A. Such goods in Company, Debitor to goods proper for what they estimate them, or accept of them for.

201. Q. *Suppose the Partner that has subscribed, do not bring in his effects for his share, for some moneths after, and payes the Interest?*

A. That Partner his particular Accompt Debitor to Interest-accompt in Company for the time. If I think fit, I may have an Interest-accompt in Company, but if not, then his Accompt aforesaid Debitor to profite and loss in Company.

202. Q. *If one give Bills of Exchange upon their Correspondents, for his part?*

- A.* He upon whom the Bill is drawn, is Debitor to our Partner his particular Accompt.
203. *Q.* If you negotiate the Bill and receive the value?
A. Cash in Company, Debitor to Partners particular Accompt for the value.
204. *Q.* If you Buy any goods for Company, what is Debitor?
A. The goods in Company, (naming them) Debitor to the selling man.
205. *Q.* If you sell goods in Company?
A. The person to whom I sell, Debitor to such goods in Company.
206. *Q.* If you Shipp away goods for the Company?
A. Voyage to such a place with such a Ship, Debitor to such goods, or to him of whom we Buy them, if they be bought only upon Accompt of this Voyage, and have not belonged to the Company before.
207. *Q.* Suppose these goods were lying by you?
A. Then Voyage aforesaid, Debitor to such goods: they could not be the Companies unless they had Accompt in the Book before; so now their Accompt will be discharged, and the Voyage comes in their place Debitor.
208. *Q.* What is Debitor for the charges in Shipping?
A. If the charges be payed, the Voyage is Debitor to Cash; if not, to charges Accompt till they be payed.
209. *Q.* If there be Insurance made upon these goods, and the Premio payed?
A. Voyage Debitor to Cash in Company, for the Premio or Insurance money.
210. *Q.* If your Factor write, that he hath received the goods sent him, and have sold them on time?
A. Such a Factor our Companies Accompt of ready money, Debitor to the Voyage.
211. *Q.* If he write, to have sold them for ready money?
A. Such a Factor our Accompt of ready money, Debitor to the Voyage.
- If suppose no man is Ignorant, that as we can charge nothing Debitor for goods Shipped away, but the Voyage, so must we discharge the Voyage, and charge our Factor our Accompt on time, or ready money, Debitor: for if any loss come that way, the Factor is not to answer, it being sold for our Accompt; yet some do, by getting the more provision, for securing Debts.
212. *Q.* Suppose the Factor write, that he hath only received the goods, and are yet lying by him?
A. Such a Factor our Accompt of Merchandise Debitor to Voyage to such a place.
213. *Q.* Suppose he write to have sold them half to be payed contant, which is to say ready money, within six weeks, and the other half to be payed on time?
A. Such a Factor our Accompt upon time, Debitor to *dito* our Accompt of goods, or Merchandise, for all; and for the money he hath received, such a man our Accompt currant Debitor to *dito* our Accompt upon time for the half.
214. *Q.* If we draw any money upon our Factor, and receive the value?
A. Cash in Company Debitor to our Factor our Accompt in Company currant, for the value.

215. Q. Suppose he remits us money, in several Bills, at usance or dayes sight.

A. I make such a Towns exchange of remittances, as *London, Amsterdam, or Antwerp*, from whence he remits, Debitor to the Factor our Accompt Currant. For one may send us many Bills on people, with whom we have no other businefs; so it would be troublefom to give every acceptor ane Accompt in our Books: but using this way of Exchange Accompts, we shun many, as in the Ballance of the Book of proper Trade is to be seen.

216. Q. If our Factor lade goods homewards in any ship for our accompt?

A. Voyage from such a place, in such a Ship, Debitor to *dito* Factor our accompt Currant.

217. Q. When the goods arrive?

A. Such goods, or *Cargo* from such a place, in Company, Debitor to the voyage; and to Cash in Company, for freight and Charges at the arrival.

218. Q. If he drawes on your Company for the value of the goods?

A. Such a Factor our accompt Currant, Debitor to such a Towns Exchange of draughts.

219. Q. When the money is payed for the Bills?

A. Such a Towns Exchange of draughts, Debitor to Cash in Company.

220. Q. If the Company remit money to the Factor, and pay the value here?

A. Such a Factor our accompt Currant, Debitor to Cash in Company.

221. Q. If the Company remit money to their Factor, in Bills of one that owes them money?

A. Such a Factor our accompt Currant, Debitor to him who gives us the Bills.

222. Q. If the Company draw money on the Factor, payable to one to whom they are owing?

A. Such a man to whom they were owing, Debitor to such a Factor our accompt Currant.

223. Q. If the Company Take money upon Interest, what is Debitor?

A. Cash in Company, Debitor to him that lends it, for the principal summe; and Interest accompt in Company, Debitor to him for the rent from the time they borrow it.

224. Q. If the Company lend money upon Interest?

A. The Person to whom, Debitor to Cash in Company for the principal summe, and he is Debitor to Interest accompt in Company, for the time they lend it.

225. Q. If the Company pay any summe of money and have rebate allowed them?

A. The Man to whome they pay Debitor to Cash for the whole summe; and Cash Debitor to profite and losse accompt in Company for the rebate.

226. Q. If you receive money for the Company and rebate so much for present payment?

A. Cash in Company, Debitor to him who payes, for all; and profite and losse in Company Debitor to Cash, for what was received less.

227. Q. If the Company buy goods to be delivered at a certaine time?

A. Delivery accompt of buying in Company, Debitor to him who sells such a bargain.

228. Q. If you pay any money upon accompt of the bargain for the Company?

A. The selling man, Debitor to Cash in Company for so much.

229. Q. If you sell a bargain for the Company, to be delivered at a certaine time?

A. The person to whom you sell, Debitor to delivery accompt of Sales, in Company.

230. Q. *If you receive any money upon accompt of the foresaid bargain?*
 A. The Cash in Company Debitor to him you sold the bargain to, for so much, as you do receive upon accompt.
231. Q. *If you give any money upon Bodomrie to, any master of a Ship for the Company?*
 A. Bodomrie accompt Debitor to Cash, for so much lent to the Skipper or Master of such a Ship.
232. Q. *When the ship arrives safe, and he pay the money with the advantage?*
 A. Such a Factor our accompt Currant, Debitor to Bodomrie accompt, for what he receives.
233. Q. *If the Company Insure any money to some person upon Ship or Cargo, and receive the premio?*
 A. Cash in Company, Debitor to Insurance reckoning in Company, for the premio or Insurance money.
234. Q. *If a Ship upon which you payed Bodomrie, for the Company, be lost at Sea?*
 A. The profite and loss in Company Debitor to Bodomrie accompt for the money lent.
235. Q. *If you Insure on Ship or goods and they be lost at Sea?*
 A. Profite and loss in Company, Debitor to Insurance Reckoning in Company, for all the damage of the Insured.
236. Q. *If the Company buy a Ship and pay for her presently?*
 A. Such a Ship in Company Debitor to Cash in Company.
237. Q. *If they rigg out that Ship to Sea, and she cost them charges upon here out-rigg?*
 A. Such a Ship in Company her accompt of voyages, Debitor to Cash for what Charges they are at. To keep an accompt of a Ships voyages and outrig, is not a mis; though it make an accompt more in the Book, yet it gives great satisfaction, to see what shee gaines by voyages, without mixing with her first cost: And sometimes they may sell her, at as dear a rate as they bought her, after much gained by voyages.
238. Q. *If any man should draw on our Factor, for our accompt any money?*
 A. He that drawes, Debitor to our Factor our Accompt Currant.
239. Q. *If one should remit money to our Factor for our accompt?*
 A. Our Factor, Our Accompt Currant Debitor to him who remits the money.
240. Q. *If our Factor draw upon any other person for our accompt?*
 A. Such a Factor our accompt Currant, Debitor to him upon whom he drawes for our accompt.
241. Q. *Suppose one of your Partners buy goods belonging to the Company, what is Debitor?*
 A. Such a Partner his particular Accompt, Debitor to the goods in Company.
242. Q. *When he payes what he bought of the Company?*
 A. Cash in Company Debitor to him.

To Ballance up the Companies Accompts, first I observe, to find out the profite and the loss upon goods or other Accompts, and where there is profite, I charge these Accompts in a *Journal* post, and make them Debitor to profite and loss in Company; for the loss, charge profite and loss in Company, Debitor to such Accompts. And if you find that the

Credit

Credit side of profite and loss Accompt is most, it is so much gain; which gain divide amongst the Partners according to every ones part: and charge profite and loss Debitor to every Partner his Accompt in Company, for his part of the profite, and to my profite and loss for my gain in the Company. But before I do this, I charge profite and loss in Company, Debitor to profite and loss proper, for so much as the Company allowes me for keeping the Bookes.

243. Q. *What is Debitor when you pay to any Partner his stock and profite back again?*

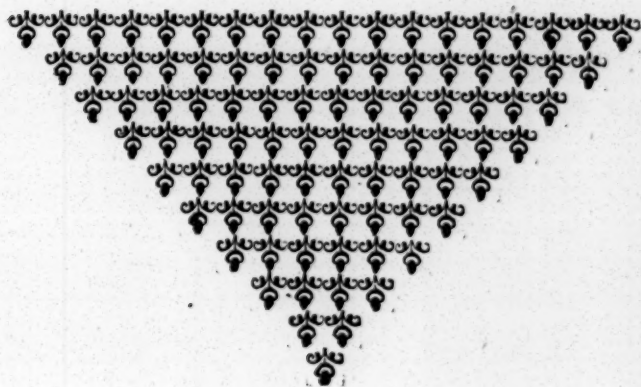
A. My Partner his Accompt in Company, Debitor to Cash in Company, if I pay him in money; If I pay him in goods of the Companies, then His Accompt in Company, Debitor to such goods in Company; and if by assignationes, to them upon whom he is assigned.

244. Q. *What do you in taking out your own?*

A. Cash proper Debitor to Cash in Company, if I gett money; if Goods, then such goods Debitor to such goods in Company; and if assignation, the persons on whom the assignment is given, continues Debitor in my Books; and if he pay me, Cash is Debitor to him.

This being done, then you make up your Ballance, as I shew you formerly: for all your Company Accompts are Ballanced, and the rest is your own proper trade again as formerly.

Here after followes the Form in 3 Books, viz. *Waste-book*, *Journal*, and *Leger*, Composed of suppositions or fictions, for better Instruction of the Learner.



WATTS

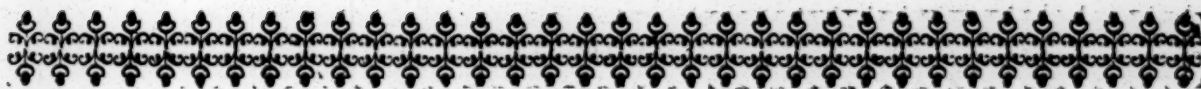


THE FIRST
WASTE-BOOK,
N^o. A.

IN SUPPOSED NAMES
OF
PERSONS, PLACES, SHIPS,
VOYAGES, GOODS.
And SUMMES of MONEY.

EDINBURGH:

Anno 1682.



Edinburgh, the 2. day of January, 1682.

THis Waste-Book of supposed Trade, (being transported into the Journal and Leger, for to show the right methode of Book-keeping) is composed of all varieties of Trade; and the summes are English money, being most Universally known in these 3. Kingdoms, for the use of such, who desire to be Informed, viz.

First we must place down the Inventory of our Stock, viz.

I have of ready money in my Cash

L. s. d.

600 — —

In Merchandise lying by me in my several Waire-houses, cost me with all Charges to this day, viz.

20. Tuns of French Wine cost

430 — —

20. Butts of Seck of Zeres

400 — —

500. Barrs of Smiths Iron

82 — —

4. Balls of Mader onberoo'd

116 — —

4. Barrels of Indigo Lauro

180 — —

10. Ps. of English broad Cloath

120 — —

20. Ps. Sarges

100 — —

I have $\frac{1}{2}$ part of the Ship, called the *Fortune of Leith*; whereof is Master (for this present Voyage to Rotterdam) *John Seaman*: cost me with outrig, and all charges

200 — —

I have a House standing near *Leith*, called *Black hall*; which cost me with Gardens

500 — —

The foresaid House is now farmed to *Martine Tenant*, for to be payed the one half of the Rent at *Whitsunday*, the other at *Martimefs*

36 — —

Moveables and House Furnishing as per Inventare

300 — —

In Debts owing by several Persons, viz.

James Trusty by his bond payable in 6 moneths

100 — —

Thomas Trader by accompt in former Books

85 — —

Walter White at *London* has of mine in his hands; formerly remitted him

150 — —

Jan Claesen in *Amsterdam* owes me by Accompt sent me 350 L. *Fleamish*, accompting here 35. s. *Fleams*, for one pound *Sterl.*

200 — —

In Debts which I am owing to several Persons, viz.

To *Alexander Norman* per bond payable at *Candlemefs* nixt

50 — —

To *George Dane* as per accompt

45 — —

To *Iean du Bois* at *Rouan*, due to him for goods sent by my order In Crowns 400 at 56 pence per Crown

93 6 8

To *Thomas Mercer* at *London*, for goods sent me

50 — —

The House *Black Hall* is Burdened with 2 summes paying yearly 6 per Cent, viz.

To *Iohn Farmer* at 6 per Cent

150 — —

To *Peeter Gray*

100 — —

Edinburgh, the 3. day of January, 1682.		L.	ß.	d.
Sold to <i>David Vintner</i> 5. Tuns of <i>French Wine</i> , at 25. pounds <i>per</i> Tun, to be payed in 3. moneths time		125	—	—
Sold to <i>Peter Couper</i> 5 Butts of <i>Cherry Seck</i> , at 22. pounds <i>per</i> Butt, to be payed half in present money, the other half in 6 moneths time		110	—	—
4. dito				
Sold and delivered to <i>John Black</i> , for present money, ten Ps. of <i>Sarges</i> at 5. pounds 2. ß. <i>per</i> Ps.		51	—	—
Bought from <i>David Fisher</i> of <i>Aberdeen</i> . 10. lafts of <i>Salmonds</i> , at 30. pounds <i>per</i> Laft, to be payed within 3 moneths		300	—	—
Bought from <i>James North</i> , to be payed one third in hand, one third in goods, and one third in 4 moneths time.				
15. Lafts of <i>Herrings</i> , at 7. pounds <i>per</i> Laft		105	—	—
5. Lafts of <i>Salmonds</i> , at 30. pounds <i>per</i> Laft		150	—	—
6. dito				
Bought of <i>John Shore</i> , (for which I payed present money) 50. dozens of <i>Aberdeen-Stockines</i> , at 20. ß. <i>per</i> dozen		50	—	—
7. dito				
Sold to <i>Andrew Taverner</i> , 5 Tuns of <i>French Wines</i> , at 24. pounds <i>per</i> Tun, he being to deliver me <i>Hides</i> about 40 pounds weight <i>per</i> Ps., for which I am to pay him 14. ß. <i>per</i> 100. weight		120	—	—
Received from him 500. <i>Hides</i> weyghing 17000. pounds, at 14. ß. <i>per</i> Cent		119	—	—
In money, to make up the just <i>Accompt</i> received		1	—	—
8. dito				
Sold to <i>Alexander Dyer</i> , 4. Balls of <i>Mader</i> weyghing, viz.				
Nr. 1. L. 1200.				
2. L. 1150.				
3. L. 1080.				
4. L. 1120.				
L. 4550.				
Tar. 4. <i>per</i> Cent 182.				
L. 4368. Neat at 52. ß. <i>per</i> Cent, payable in 2. ms.		113	11	7
Sold for present money to a <i>Stranger</i> , 10. Ps. of <i>Sarges</i> , at L. 5. <i>per</i> piece		50	—	—
Bought				

Edinbmrgh, the 9. day of January, 1682.

L. \mathcal{L} . d.

Bought from 2. Strangers, for present money, 40 dozen of *Aberdeen*-Stockines at 20. \mathcal{L} . per dozen

40 — —

Borrowed upon Interest from *Thomas Banckier*, 300. L. for 6. moneths at 6. per Cent a year

300 — —

The Interest

9 — —

Lent to *John Trader* upon Interest, 200. L. for 9. moneths, at 6. per Cent a year

200 — —

The Interest for 9. moneths

9 — —

10 *dito*

Bought upon forehand bargain from *William Grainier*, 500. Bolls of Wheat, at 10. \mathcal{L} . per Boll, to be delivered in *February* next, as per Contract, I being to pay him just now upon the bargain 50. L. *Sterling*, the whole is

250 — —

Payed upon the bargain

50 — —

11 *dito*

Sold to *William Farmer* 500 Bolls of Wheat, at 10. \mathcal{L} . 6. pennies per Boll, to be delivered the 1. of *March* next, he being to pay me upon Accompt of the bargain, 100. L. *Sterling*, the whole is

262 10 —

Received upon Accompt of the bargain

100 — —

12 *dito*

I have promised to *Paul Politique*, fourty L., when he procures me a Priviledge from the Privy Counsel, to put up such a Manufactory for 19. yeares, prohibiting all others in that time

40 — —

David Fearful, promises me thirty L., when I procure him a protection for his person for 3 yeares

30 — —

13 *dito*

I have waghered against *John Stone*, 20. L., that there shall be no warres betwixt *France* and *Spaine*, before the 1. of *March* next, and configned the money in hands of *William Water*

20 — —

I have waghered agast *William wall* 30. pounds *Sterling* that the Ship called the *Speed-well* of *Leith*, (whereof is master *John Pylot*) shall arrive from *Spaine* before the 4. Of *February* next

30 — —

<i>In Edinburgh, the 15. day of January, 1682.</i>		L.	ʒ.	d.
<i>James Gray</i> hath given me 10. pounds, for which I am to pay him 20, if the Ship called the <i>Hope</i> , arrive not from <i>London</i> within 10, dayes		10	—	—
17. <i>dito</i>				
I have Insured upon the Ship and Cargo of the <i>Gray Hound</i> of <i>Kirkaldy</i> (whereof is master <i>Iohn Gray</i> , 200. pounds from the road of <i>Leith</i> to <i>Cadiz</i> in <i>Spaine</i> , for which he is to pay me 6. per Cent		12	—	—
18. <i>dito</i>				
I have Insured upon the Ship called the <i>Swan</i> of <i>Enster</i> , from this to <i>Bilbo</i> , 200 pounds, for which I have received from the Master <i>Iohn Seaman</i> 5. per Cent		10	—	—
Paid to <i>Claes Ianes</i> of <i>Amsterdam</i> , upon Bodomrie of his Ship called the <i>Scholl</i> of <i>Serdam</i> 40. Pounds, for which he is to pay me at the arrival, or to my order, my summe with 25. per Cent profite. The summe lent is The Bodomrie is		40 10	— —	— —
20. <i>dito</i>				
Lent upon Bodomrie to <i>Iean La Meer</i> of <i>Rouan</i> , 50. pounds at 30. per Cent, to be payed to me, or my order, at the arrival of his Ship <i>la Roche</i> at <i>Rouan</i> , the summe lent is The Bodomrie is		50 15	— —	— —
Shipped in the Ship, called the <i>Fortune</i> of <i>Leith</i> , whereof is Master <i>John Wheel</i> , these following goods consigned to <i>Thomas Factor</i> at <i>Haver du Grace</i> , viz.				
15. Lafts of <i>Salmonds</i> Cost first in buying		450	—	—
15. Lafts of herrings		105	—	—
Payed for Charges, viz.				
For Couperage and Pickling	L. 5 : -- : --			
For Wair-house-rent	L. 1 : -- : --			
For Portage and Shipping	L. 3 : -- : --			
		9	10	—
I am owing to the Custome-house	L. 6 : -- : --			
For Companies dues, &c.	L. 4 : - 10. -			
		10	—	—
24. <i>dito</i>				
I have Insured upon the foresaid lading 300. pounds Sterling, with <i>William Rich</i> , for which I am to pay him 4. per Cent		12	—	—
26. <i>dito</i>				

In Edinburgh, the 22. day of January, 1682.

	L.	ſ.	d.
26. dito			
Drawen upon Ian Claesz in Amsterdam, for my accompt, 100. L. at 35. ſ. 6. pennies Fleamish per L. Sterling, payable at uſance to Iohn Nihil, the value I have received here of Peter Black 177. L. 10. Fleamish	100	—	—
28. dito			
Drawen upon Walter White at London for my accompt 100. L. payable at 6. dayes ſight to Iohn Ferrier, the value I am to receive here from Tho. Trader with 6. per Cent for exchange	100	—	—
The exchange	6	—	—
The Ship called the Speedwell of Leith is arrived at Leith, ſo I have gained that wager from William Wall, and received from him	30	—	—
I have loſt the wager of the Ship hope made with Iames Gray, and have payed to him, She not being arrived	20	—	—
3. ^{ſe 6^{ty}.} dito			
Paul Politique hath procured me the Priviledge of a Manufactory, with the prohibition; for which I have payed him	40	—	—
4. dito			
I have delivered to David Fearfull his protection for 3. years, and he hath payed me	30	—	—
6. dito			
Claes Ianſz is arrived in Amsterdam, and hath payed to my friend Ian Claes, for the money lent him on Bodomrie with the profit.	50	—	—
7. dito			
I have certaine advice, that Iean la Meers Ship (on which, I lent Bodomrie money) going for Roüen, is loſt	65	—	—
Remitted to Iean Du Bois at Roüen 400. Cr. at 56. ſ. per Crown, for my accompt in Bills of Iohn Banker, at 10. dayes ſight upon Iean le grand, the value whereof I am to pay him here, upon demand	93	6	8
9. dito			
Thomas Mercer of London hath drawen on me 50. L. Sterling at 6. weeks ſight, payable to Iohn George with 8. per Cent, for Exchange loſs, the Bill is for my accompt	54	—	—

Edinburgh. the 11. day of February, 1682.

	L.	ſ.	d.
Payed to <i>David Fiſher</i> in full payment of the Salmonds I bought, he having rebated me 2. per Cent, the ſumme payed is.	294	—	—
The rebate	6	—	—
12. dito			
Received from <i>Alexander Dyer</i> in full payment of the Mader, for which I have rebated him 2. L. 10. ſ. on the ſumme	113	5	—
Received from <i>Thomas Trader</i> for the value of the Bill I gave him.	106	—	—
14. dito			
Received from <i>Thomas Trader</i> for the Ballance of our former Accompt, for which I have rebated 4. L. the ſumme I Received is.	81	—	—
The rebate is	4	—	—
Received from <i>Iames Truſtie</i> in full payment of his bond, rebating 4. L.	100	—	—
16. dito			
Payed to <i>George Dane</i> in full of all accompts to this day what I owed him by Ballance, he rebating me 3. L. in money	42	—	—
The rebate is	3	—	—
To <i>Alexander Norman</i> my bond he rebating 30. ſ.	50	—	—
17. dito			
Delivered to <i>Iames North</i> in part of payment of what I owed him, 90. dozen of Stockines at 21. ſ. per dozen	94	10	—
<i>Iohn Gray</i> hath aſſigned me upon <i>William Granier</i> , for the Inſurance of 200. L. which he owed me	12	—	—
19. dito			
Drawen upon <i>Jan Claefz</i> in <i>Amſterdam</i> , for my Accompt 150. L. Fleamiſh, at uſance payable to <i>John Bancker</i> , or his order, the he is to pay me at 34. ſ. per L. Sterling	88	4	8
20. dito			
<i>Jan Claefz</i> hath remitted me for my Accompt 50. L. Sterling, in Bills of <i>Jan Janſen</i> upon <i>John Trader</i> , at 8. dayes ſight, for which they allow him 36. ſ. per L. Sterling, is 90. L. Fleamiſh.	50	—	—
21. dito			
Remitted to <i>Thomas Mercer</i> , for my Accompt 100. L. in Bills of <i>William Watt</i> , upon <i>Peter Wills</i> , at 6. dayes ſight; the value			

Edinburgh, the 19. day of February, 1682.

I am ordered to pay to *Alexander North*, in 10. dayes time, for which I have given my note
I am to pay for Exchange 6 per Cent

L.	ſ.	d.
100	—	—
6	—	—

22. dito

Pier Fonteyn at *Burdeaux*, hath drawn on *Thomas Mercer*, for my Accompt, 400. Crowns, at 56. pennies per Crown payable to *John Black*, at half ufance

93	8	4
----	---	---

Walter White at *London*, hath remitted me 50. L. at 8. per Cent advantage, in Bills of *David Black*, upon *George Dane*, at 3. dayes sight, which is accepted; the Bill is
The advantage for Exchange

50	—	—
4	—	—

23. dito

Pier Fonteyn, hath drawn upon *Jan Claesz*, for my Accompt, 200. Crownes, at 98. gr. *Fleamish* per Crown, payable to *Jean Petit* at ufance, is in L. *Fleamish* 81 : 13 : 4. gr. and here accompting 56. pennies per Crown

46	13	4
----	----	---

Thomas Faetor at *Haver*, advises in his letter of 10. instant, that he hath received the Cargo of *Salmond* and *Herring*, which I sent him in the Ship, the *Fortune of Leith*, and hath sold them to several persons, half to be payed present money, the other in 4. moneths time, amounting to 2500. Crowns, over and above all charges, and his provision; for which accompting here 56. pennies per Crown, is

583	6	8
-----	---	---

25. dito

I have certaine Intelligence that the *Swan of Enster*, *Iohn Seaman* Master, is lost with the whole lading, so I have payed to the order of *Iohn Seaman*, for 200. L. which I insured, Rebating 10. per Cent

180	—	—
-----	---	---

Received out of the Ship the Pearle of Leith, these following Merchandise, which were Shipped by *Daniel Denir* for my Accompt according to the Bills of Lading and Invoys received this day, viz.

3	Casques containing 30. dozen of Coudebeck-Hatts cost at first	L. 1260 : -- : --
2	Boxes containing 10. Ps. of Taffity	L. 1400 : -- : --
1	Box containing 100. Ps. of Ribbens	L. 1320 : -- : --

L. 3980 : -- : --
250 : -- : --

For charges in *France*

L. 4230 : -- : --

Is in Crowns 1410. at 56. pennies per Crown, is

329	—	—
-----	---	---

L

Charges

Edinburgh, the 25. day of February, 1682.

L. *fs.* d.

Charges here payed.

Fraight	L. 3:10:--
Custome &c.	L. 12:--:--
Portage, Shoar Dues, &c.	L. 1: 5:--

Given bond for Excise payable in 6. moneths to *A. B.*

16 15 —
10 — —

Received from *William Granier*, according to bargain as by contract, 500. Bolls of Wheat, and 56. Bolls more, in all 556. Bolls at 10. *fs.* per Boll

278 — —

28. *dito*

Delivered to *William Farmer*, 500. Bolls or Barrels of Wheat, at 10. *fs.* 6. pennies per Boll, according to our bargain, the 11. *January*

262 10 —

John Trader hath assigned me upon *William Granier*, payable on sight for the Bill of *Jan Claesz*, which he accepted

50 — —

March 1.

I have assigned *William Granier*, upon *William Farmer*, for what I owed him on the bargain of Wheat

116 — —

Sold to *Henry Haberdasher*, 12. dozen of Coudebeck Hats at 5. *L.* per dozen, payable upon demand, is of the *Rouen Cargo*

60 — —

Sold to Mathew Millener, these following Merchandise, being of the Rouen Cargo, received per Ship the Perell, to be payed at 26. pennies per Liver, in 3. moneths, viz.

5. P ^s . of taffity cost	L. 750:--:--
50. P ^s . of Ribbens	L. 660:--:--
8. Dozen Coudebecks	L. 336:--:--

L. 1746. at 26. *L.*

189 3 —

3. *dito*

Sold to William Cramer, the following Merchandise of the Rouen Cargo, to be payed half present money, and the other half in 3. moneths, viz.

10. Dozen Coudebecks, at 5. <i>L.</i> 4. <i>fs.</i> per Dozen	L. 52:--:--
3. P ^s . of Taffity Ells 120., at 8. <i>fs.</i> per Ell	L. 48:--:--
20. P ^s . of Ribbens, at 30. <i>fs.</i> per peece	L. 30:--:--

130 — —

Sold

Edinburgh, the 5. day of March, 1682.

L. s. d.

*Sold for ready money to Peter Black, the following Merchandise
of the Cargo from Rouen, viz.*

2. P^s. of Taffity, containing 80. Ells, at 8. s. per Ell L. 32:--:--
30. P^s. of Ribbens

10. P ^s . at 25. s. per P ^s .	L. 12:10:--	} 45
10. P ^s . at 30. s. per P ^s .	L. 15:--:--	
10. P ^s . at 35. s.	L. 17:10:--	

77

6. dito

*David Miller of Aberdeen, hath bought for my accompt the follow-
ing goods, as by his Letter of the 2 instant, conforme to my Com-
mission sent him, and hath Shipped them in the Ship called the
Bonaventure of Dyfert, whereof is Master, Peter
Hadock, and consigned to William Cornelisz,
to sell for my accompt, at Rotterdam, viz.*

20. Lasts of Salmonds cost 30. L. per last	L. 600:--:--
50. Dozen of Stockines at 20. s.	L. 50:--:--
5. Packs of playding, as per Accompt	L. 280:--:--

L. 930:--:--

Payed by him for Custome and charges, with his provision, conforme to his Accompt	L. 40:--:--
--	-------------

970

7. dito

*Sent to Aberdeen by order of David Miller, in the Ship called the
Hope of that place, John Green Master, viz.*

9. Tuns of French Wine at 24. L. per Tun	216	—	—
10. Butts of Seck, at 22. L. per Butt	220	—	—
500. Gades or Barrs of Iron, weyghing 13500. pounds at 15. s. per 100.	101	5	—

9 Ditto

*Received from the persons following, from George Dane, for the
Bill of 50. L.*

From Peter Couper upon Accompt	54	—	—
	55	—	—

10. dito

Payed for charges upon David Millers goods sent him, viz.

For Portage	L. 2:16:--	} 4	8	—
Shoar Dues	L. 1: 2:--			
For Boate freight	L. --:10:--			

12. dito

*Remitted to London to Thomas Gray, by order of David Miller,
for his Accompt 150. L. Sterling, at 6. dayes sight in Bils of*

L 2

Wil-

Edinburgh, the 12. day of March, 1682.

	L.	ſ.	d.
William Black, upon James White, with Exchange at 8. per Cent	162	—	—
13. dito			
Thomas Gray, hath drawn on me for Accompt of David Miller, which by his order, I have accepted, 108. L. payable to John Trustie, at 10. dayes sight with 8. per Cent, advantage is in all	108	—	—
Payed to Alexander North, for the Bill which I had on Peter Wills, from William Watt	106	—	—
15. dito			
Thomas Mercer, hath returned to me William Watts Bill, protested for non payment, that I may recover it here, with charges, and hath redrawn the same on me, payable to Thomas Trader or his order, at 3. dayes sight, Exchange at 8 per Cent			
For protest and ports of Letters	108	16	—
David Miller, has drawn upon me 150. L. Sterling, at six dayes sight payable to Symon Storie or his order	150	—	—
17. dito			
Payed to the Custome-house for Company dues on the Voyage to Haver	10	—	—
20. dito			
John Seaman hath payed to me, for the last Voyage to Rotterdam of our Ship the Fortune, being now here arrived, for my third part profite	16	—	—
Bought from Martine Tenant, to be allowed upon accompt of what he owed for House-rent, viz.			
A large looking Glafs for			
A Table			
A Cabinet			
In money received	14	—	—
21. dito			
I have given my bond to Iames Trusty, payable in 6. moneths, and taken up the Bill, which David Miller drew on me, for L. 108.			
The Interest at 6. per Cent a year is	3	4	9
William			

Edinburgh, the 22 day of March, 1682

William Watt hath assigned me upon Symon Storie in full payment of a Bill which was returned protested from London, which I have discompted with *dito* Storie upon Accompt of the Bill David Miller drew on me paying in the rest in ready money, and taken up my accepted Bill, William Watts is

Payed money

23 *Ditto*

Thomas Factor hath remitted me 500. Crowns, at 56. pence per Crown, for my own Accompt in Bills of Ian deWael, of date 8 Instant at half usance upon Andrew Bancker,

26. *dito*

The foresaid Bill being presented, is suffered to be protested for want of payment. But the acceptor promises to pay in 3. moneths for which he gives me for surety a bond of T. T. For 80. L. payable in 3. moneths, and G. G. Gives a bond of security for the rest.

Charges on the Bill, viz.

For Re-exchange, one and half per Cent. L. 3: 2: 6
Interest, Provision, & Ports of Letters, with the protest L. 2: 17: 6

26. *dito*

Drawen upon Thomas Factor, for the value of the foresaid Bill, 500. Crowns at 55. pence per Crown, for my accompt payable at usance to George Gray, the value here received

29. *dito*

Thomas Factor advises in his Letter of the 14. Instant, that he hath received the money, which lay out in debts for my Accompt according to my former order rebating 3. per Cent for present money, 1250. Crowns, accompting here 56. pence per Crown. The rebate is 37. and one half Crown

John Seaman, gives me Accompt of outrig of the Ship the Fortune, for a voyage to Dantzick, and to Burdeaux, in all 27. L. for my one third payed him L.

3. *dito*

Sent to Dundee, to sell for my accompt by John Sayler, master of the Ship the hope 4. boxes of Indigo Lauro, consigned to James Dyer and cost L.

Charges payed.

For Seller-rent L. --: 8: --
For Carriage, shore dewes, &c. L. --: 10: --

L. £. d.

108 16 --
41 4 --

117 1 6

6 -- --

114 11 8

291 13 4
8 14 2

9 -- --

180 -- --

18 -- --

M

Shipped

In Edinburgh, the 4. day of Aprile, 1682.

L. | s. | d

Shipped in the Ship called the *Falcone* of *Amsterdam*, (whereof is Master *Symon Pieters*) 500 hides, consigned to *Iohn Clafen* to sell for my accompt, Cost me at first buying

119

Charges.

For Seller-rent.	L. 1: 5: --
For Salt and Salting	L. --: 15: --
For Portage	L. 1: 10: --
Shoar-dewes	L. --: 12: --
Custom and duties	L. 5: 10: --

9 12

6. dito

Thomas Trader hath given me up the Bill which was drawn on me by *Thomas Mercer*, and hath taken my bond for the same, payable in 6. moneths time, with Interest at 6. per Cent a year, the Bill was payable 25. past, so the Interest of L. 108. is three pounds five s.

3 5

Iohn Claesz in *Amsterdam* hath remitted to *Thomas Mercer* for my Accompt 100. L. Sterling. at 36. s. fleams per L. Sterling is 180. L. Fleams, in Bills of *Jacob Jansz*, upon usance payable, by *John dyer*

100

12. dito

Thomas Mercer hath remitted me 50. pound Sterling for my Accompt in Bills of *William White*, upon *Iohn Black*, at 3. dayes sight, with 6. per Cent for Exchange is L.

53

15. dito

Sent to the *Lewes*, with *Thomas Ventures*, Merchant upon the Ship the *Swallow* of *Leith*; whereof is Master *John Sharp*, for which I am to have returns in *Herring*, viz.

10. Last of Emptie Cask, at 16. s. per last bought from *Pieter Clapboord Couper*, to be payed in 3 moneths

8

20. Bolls of Salt, bought of *Iohn Green*, for present money, payed at 9. s. per Boll

L. 9: --

Payed to the Merchant in money for Stock-purse

L. 24: --

33

John

In Edinburgh, the 18. day of Aprile, 1682.

John Black hath suffered me to protest his Bill of 50. L. for none payment, for which he is to pay for Re-exchange and charges.

The protest, and other Charges . . . L. --: 5 --: --
Re-exchange at 10. per Cent, is for 53. L. . . L. 5: 6: --

L. s. d.
5 11 —

20 dito

John Black, hath given me a band of Peeter Gray, payable at whitfunday, for the Bill he accepted

58 11 —

Sold to Iohn Farmer, to be payed in 6. moneths time otherways re-
bating at the rate of 8. per Cent: a year, 4. Butts and one half of
Cherie Seck, at 21. L. per Butt
one half a Tun of French Wine

94 10 —
11 — —

26. dito

I find all the Seck sold, and by my Book of petty charges, there is
of small Charges on it
upon the Wine, I find also

7 10 —
6 15 —

27. dito

Here is arrived from Bremen, Pieter Brand, who hath aboard
his Ship the Swan, 20. barrels of Mum, shipped for my Ac-
compt, at Bremen, by Joachim Fredricks, by my order to Iohn Cla-
esen in Amsterdam. The Invoys is with all Charges 221: Cross
Dollers, is at 56. pennies per Doll.

51 8 —
4 10 —

Payed for freight and Charges

28. dito

Sold to George Dane, 12. barrels of Mumbeer. at 13. Rix Dollers
per barrel, payable on demand

35 2 —

To severall for present money, viz.

3. Bar. at 12. Rixdollers to R. H. . . . Dol. 36: --: --
2. Barr. at 11. to P. R. 22: ----
1. Barrel , -- 11: ----

Dol. 69.

15 3 —

The Mum is all Sold, I find in severall small Charges as per petty
Charges Book

2 10 —

Edinburgh. the 14. day of May, 1682.

L. s. d.

I have payed *Iohn George*, for his Bill by ane assignation on *Henry Haberdasher*

54

May 1.

I have given *Iames North* a precept upon *David Vintner*, payable on sight

75

10

Received from *dito Vintner* in money

49

10

2. *dito*

Daniel Denier hath drawn on me 1000. Crownes, at 55. s. payable at *London* on 2. usance, to the order of *Pier Pattin*, which I have accepted, payable at *Thomas Mercers* house

229

3

4

5. *dito*

Remitted to *Daniel Denier* 410. Crowns, at 56. pence in my own Bills upon *Thomas Factor* at half usance

113

8. *dito*

Payed upon *Bodomrie*, to Skipper *Jan Cornelisz* of *Amsterdam*, upon his Ship the *hope*, to be repayed at his arrival to my Factor *Iohn Claesz* 50. L. at 20. per Cent

50

10. *dito*

I have stocked in with *William Rich*, for my half of 500. pounds to be Imploied 6. moneths for both our Accompts 10. Ps. of broad Cloath Cost me, as per Account

120

In money payed to him

130

Payed to him what I owed him for Insurance

12

11. *dito*

Pier Fonteyn at *Burdeaux*, hath sent me Invoyes, and Bills of Loading for 12 tunns of Wine, two thirds Claret, and one third white Shiped in the *Dolphin*, whereof is Master *Iohn Degriek*, Cost with all charges, and his provision 520. Crowns, estimat here at 56. pence per Crown

121

6

8

This day is arrived here Skipper Joost Jansz, with his Ship called the Lyon, and hath brought me the following Merchandise, consigned by Jan Claesz from Amsterdam, being marked and Numbered, as in the Margent, to sell for accompt of dito Claesz, viz.

- 6 Balls of Mader onberooft.
- 3 Barrels of East-Indie Flat Indigo.
- 3 Casques with Wool-cardes.
- 1 Box of Silk Stuffs.

Charges

No. 1
to 13

Edinbvrgh, the 18. day of May, 1682.

L. β . d.

Charges payed.

For Freight	L. 10:--:--
For Custome	L. 20:--:--
For Shoar Dues and Portage	L. 3:--:--
<hr/>	
Given bond for Excise payable in 6. moneths	

33
12

18. dito

Bought for accompt of Jan Claesen, these following Merchandise, which I am to returne for his accompt in dito Ship, viz.

300. Salt Hydes, weyghing 12000. pounds, at 16. β . per 100. from William Flesher, on 3. moneths time	96	—	—
100. Cakes of Molten Tallow, as per Invoys-book, weyghing 10000. pounds neat, at 25. β . per Cent, from Alexander North, payable on demand	125	—	—
6. Casques of Tallow weyghing neat as per Invoys-book 3000. pounds, at 25. β . per Cent, from John Black, for ready money	37	10	—
3. Lasts of Salmonds from William Rich, at 30. L. per last, payable at 2. moneths in London	90	—	—

Shipped the foresaid goods, for Jan Claesen in the Ship the Lyon, Skipper looff Iansen, The charges in Shipping are viz.

For custome and other duties as by the particular Accompt in the Invoys-book, with other charges	215	—	—
For my provision, of 348. L. 10. β	6	19	4

21. dito

Payed to the Custome-house upon Accompt. of the foresaid charges

For Shoar Dues, and Porterage, &c.	L. 12:--:--
	L. 6:1:--

18

22. dito

Sold to the following persons for accompt of Jan Claesen of Amsterdam, several goods, viz.

To Thomas Trusty, to be payed in 3. moneths time

1. Casque containing 10. dozen of Wool-cards, at 50. β . the dozen	L. 25:--:--
2. Balls of Mader weyghing	
Nr. 1. pounds 1150.	
2. pounds 1060.	

pounds 2210.

Tar 4. per Cent pounds 88.

Neat pounds 2122. at 3. L. per Cent L. 63:13:2.

88 13 2

N

To

Edinburgh, the 22. day of May, 1682.

L. *£*s. d.

To *Alexander Norman*, payable upon demand

2. Cafques of Wool-cardes, Contains 20. dozen, at 45. *£*s. per Dozen L. 45:--:--

3. Cafques of Indigo weyghing, viz.

Nr. 1. pounds 250.

2. pounds 240.

Gross pounds 700.

3. pounds 210. Tar 6. per Cent pounds 42.

Neat pounds 658. at 3. *£*s. L. 98:14:--

143 14 --

23. *dito*

Sold of the said goods to *Charles Chapman*, for present money,

1. Box containing 6. Ps. of plaine Taffity, which cost according to Invoys in *Holland* 1500. gilders at 26. pennies

162 10 --

Sold to *Richard Dyer*, and *Simon Black*, for Accompt of *Jan Claesen*, payable half present money, and half in 6. moneths time.

4. Balls of oneroof'd Mader with, viz.

Nr. 3. pounds 1050.

4. pounds 1120.

5. pounds 1030.

6. pounds 950.

Gross pounds 4150.

Tar 4. per Cent 166.

Neat pounds 3984. at 58. *£*s. per Cent

115 10 8

25. *dito*

Drawn upon *Jan Claesen* for his Accompt payable to *Thomas Mercer* in *London* for my Accompt, at 2. ufance

150 -- --

26. *dito*

Drawen upon *dito Claesen* 500. gilders, at 22. pennies per gilder payable at 10. dayes sight to *Pieter Iacobsen*, or order, the value I am to receive here from *Peter Gray*

45 16 8

27. *dito*

Jan Claesen, hath remitted to *Thomas Mercer* at *London*, in payment of the goods I sent him, 60. L. *Sterling*, in his own Bill, at ufance upon *William White*, as per his letter of date the 25. Instant new stile

60 -- --

28. *dito*

Received from *Peter Gray* in full payment of his bond, and all he owed me

104 7 8

This

Edinburgh, the 29. day of May, 1682.

This day is arrived from *Rochell*, the good Ship called the *Fortune* whereof is Master *Nicolaes Pier*, and hath brought me a lading of *French Salt* consigned by *Jean le Grand*, who hath sent me the Invoys, and Bill of Lading, for Accompt and by order of *Jean du Bois* of *Roüen*.

Charges, viz.

For Freight	L. 60:--:--
Custome, Excise and Bullion	L. 50:--:--
Porterage, Shoar Dues, and other charges	L. 15:--:--

L. s. d.

125 — —

Sold to *Robert Fisher* of *Innernes*, for Accompt of *Jean du Bois*, payable in 6. moneths time 250. Bolls of *French salt*, at 9. s. per boll

112 10 —

June 2.

Sold to severall persones for present money 200. bolls of *French salt*, at 9. s. per Boll, for accompt of *dito du Bois*

90 — —

3. dito

Sold to *Charles Packer* of *Aberdeen* (to be payed half present money, the other half in 4. moneths time in *Salmon*) 750. bolls of *French salt* for *dito* accompt, at 8. s. 6.

318 15 —

4. dito

Payed Charges upon the Salt, viz.

For Measuring	L. 3: 10: --
Ware-house Room	L. 1: --: --
Drink-money to Sea-men, & other petty Charges.	L. --: 10: --

5 — —

My provision of L. 521 : 5 : being the summe of all is fold at 2. per Cent

10 8 —

5. dito

I having sold all Iohn Clasens Merchandise, there are severall Charges in the petty charges Book which ar not placed, viz

For Ware-house Room	L. 1: 10: --
For Weighing, and other Work	L. 2: --: --
Spent in Barganing, &c.	L. 1: 15: --

5 5 —

My Provision for Sales of all L. 521 : at 2. per Cent,

10 4 —

N 2

Remitted

Edinburgh, the 6. day of June, 1682.

	L.	ſ.	d.
Remitted to <i>Iean Du Bois</i> at <i>Rouen</i> . for his Accompt for money, received upon Accompt of his Salt 100. L. <i>Sterling</i> in my own Bills, upon <i>Thomas Mercer</i> at <i>London</i> , at ufance	100	—	—
Received from <i>Richard Dyer</i> and <i>Symon Black</i> upon Accompt	57	15	4
The fore-going Factory is kept without the help of a Factor Book.			
<hr/>			
<i>John Clafen</i> hath sent to me, in the Ship called the <i>Dolphin</i> of <i>Amsterdam</i> , several goods to sell for his accompt, as per Factor Book; for which I have payed and am to pay the Charges, as per Factor Book	52	2	—
<hr/>			
9. dito			
Received from <i>Alexander Norman</i> , in full payment of the goods I sold him for Accompt of <i>Iohn Clafen</i>	143	14	—
From <i>George Dane</i> , in full payment of the Mumber sold him	35	2	—
From <i>Iohn Fermer</i> , for goods sold him, rebating L. 3. for present payment L.	105	10	—
The rebate is	3	—	—
From <i>Pieter Gray</i> in full payment of all Accompts	104	7	8
From <i>Pieter Couper</i>	55	—	—
<hr/>			
10. dito			
<hr/>			
Payed to <i>Thomas Bancker</i> for principal and Interest of the money I borrowed, viz.			
In money	L. 100:—:—		
A Bond of <i>John Trader</i> , payable the 10 of Octob. next.	209:—:—		
	309	—	—
<hr/>			
Payed to several persons for the Charges I owed upon the Seck, wine and Mum	16	15	—
Payed for Charges in shipping of <i>Ian Claesens</i> goods	25	—	—
For Charges of <i>Iean du Bois</i> Salt, in all	125	—	—
<hr/>			
11. dito			
<hr/>			
Drawen upon <i>Iohn Clafen</i> for his Accompt L. 125. payable at ufance to the order of <i>Alexander North</i> at 35. ſ. <i>Fleamish</i> per L. <i>Sterling</i> , the value I was owing to <i>dito North</i>	125	—	—
Received from <i>Mathew Milner</i> in full	189	3	—
<hr/>			
Received from <i>William Cranier</i> in full payment of all he owed me	130	—	—
<hr/>			
13. dito			
<hr/>			
<i>William Cornelisen</i> advises in his letter of date the 2. Instant, that he hath sold the Cargo of <i>Salmonds</i> , sent him for my Accompt from <i>Aberdeen</i> by <i>Thomas Miller</i> in the Ship <i>Bonaventure</i> , as by			
the			

Edinburgh, the 13. day of June, 1682

	L.	ſs.	d.
the Accompt ſent me amounting to 1875. L. <i>Fleamiſh</i> money, Freight and Charges being payed; which ſumme he orders me to draw with my convenience, for the value	1041	13	4
<i>Iohn Cornelifen</i> hath payed to <i>Iohn Claſen</i> in <i>Amſterdam</i> the Bodomrie money, which I payed him with advantage, as by his letter of date 3. Inſt: being 50 L. at 20. per Cent	60	—	—
15. dito			
The wager, which was layed againſt <i>Iohn Stone</i> , is decided, the perſons to whome it was referred, have reſtored me my 20. L. again, and only 10. L. of his money	30	—	—
18. dito			
Borrowed upon Interest from <i>Thomas Banker</i> L. 600: for which I am to pay him Interest for the time I keep it, and the principal ſumme I am to give him upon a moneths advertiſement	600	—	—
17. dito			
Sold to <i>David Dyer</i> for <i>Iohn Claſen's</i> accompt, to be payed in 3. moneths time.			
6. Barrells of Mader, as per Factor-Book	158	4	—
Richard Banker of London hath remitted me for his accompt the following Bills, viz.			
L. 100 Upon <i>Andrew Watts</i> , at 3 dayes ſight, Exchange at 6 per Cent			
L. 50 Upon <i>Thomas George</i> , at 4 dayes ſight, Exchange at 7 per Cent			
L. 150 Upon <i>David Williamſon</i> , at 6 dayes ſight, Exchange at 6. and one half per Cent			
L. 300			
19. dito	319	5	—
Remitted to <i>Richard Banker</i> for his accompt L. 100 in Bills of <i>William Foot</i> at 3 dayes ſight, the value payed here, Exchange at 5 per Cent	105	—	—
20. dito			
Sold to <i>Symon Stevens</i> for ready money 2 Barrells of Indigo, for accompt of <i>Iohn Claſen</i> , as per Factor Book	63	9	—
22. dito			
Sold for ready money to <i>William Iacobsen</i> upon rebate ſeveral goods, for accompt of <i>Iohn Claſen</i> , as per Factor Book	218	4	—
O			
Re-			

Edinburgh the 22. day of June, 1682.

	L.	£s.	d.
<i>Remitted to Richard Bancker at London the Following Bills, the value payed, viz.</i>			
L. 100 In Bills of David Johns at 4. dayes fight, Exchange at 5 per Cent	L. 105:--:--		
L. 50 In Bills of Robert Black, at 5 and one half per Cent, at 3. dayes fight	L. 52:15:--		
	157	15	—
— 23. dito —			
<i>Sold to Andrew Nullus of Dundee for accompt of Joachim Dircks, payable in 2 moneths as per Factor Book</i>			
	143	9	—
— 26. dito —			
<i>Sold to Andrew Smith for present money the rest of Joachim Dircks Iron, (being 400 Barres, pounds 11400 at 13^β 6 pence per Cent)</i>			
	76	19	—
<i>To William Soper, rebating 2 per Cent, 4 Fatts of Potatoes, as per Factor Book</i>	180	7	9
<i>Received from the following persons the two Bills which they accepted, viz.</i>			
From Thomas George	L. 53:10:--		
From Andrew Watts at several times	L. 106:--:--		
	159	10	—
— 27. dito —			
<i>Sold to David Sailer for accompt of Joachim Dircks, payable on demand</i>			
10 Packs of Hemp, as per Factor Book	63	18	7
<i>The Charges of Joachim Dircks goods, is</i>			
<i>My Provision of Sales, as per Factor Book</i>	65	5	—
	9	5	7
<i>Richard Banker hath drawen upon me for his accompt the Following Bills.</i>			
L. 50 payable to Andrew Cock or order, at 2 dayes fight, Exchange at 5 per Cent	L. 52:10:--		
L. 100 payable to Peeter Herris at 3 dayes fight,			
L. 150 Exchange at 5 ¹ / ₂ per Cent	L. 105:10:--		
	158	—	—
<i>Received from David Williamson the Bill which he accepted</i>			
	159	15	—
<i>I find more Charges upon John Claesens goods, as per Factor Book.</i>			
<i>My Provision</i>	5	—	—
	10	16	9
<i>Sold</i>			

Edinburgh, the 29. day of June, 1682.

Sold to several persons for ready money, for accompt of Gilbert Callant of Aberdeen.

200. Bolls of Barley at 12s. L. 128:--:--
100. Bolls of Oats at 10s. L. 50:--:--

L. 178
—
—

Payed the Bills which Richard Banker drew upon me.

To Andrew Cock L. 52:10:--
To Peter Herris L. 105:10:--

158
—
—

Received from George Gentleman for the Prenticefee agreed upon, for his Son my Prentice James

100
—
—

Payed for House-hold expences this half year, viz.

Spent in the house L. 80:--:--
For House rent L. 30:--:--
Servants wages L. 20:--:--

130
—
—

30. dito

Sold for accompt of Gilbert Callant for ready money 6 Lasts of Salmonds at 30 L.

180
—
—

Payed for Freight and Charges upon Gilbert Callants accompt .
For Provision of L. 761:5:-- at 2 per Cent for Sales .

37
15 4 6

Drawn upon William Cornelisen of Rotterdam for my accompt 5000 gilders at 23 pence per gilder, payable at 2 usance to the order of Gilbert Callant

479 3 4

Payed to Pieter Clapboord Couper

8
—
—

James Dyer in Dundee hath sold the Indigo which I sent him for my accompt, the neat proceed is according to accompt which I have received this day, a Bill at sight upon Andrew Banker for

161 10
—

Received from Andrew Banker in full payment of all accompts .

284 11 6

Payed for several charges on goods which I was owing, viz.

For Excise of Iohn Claesens goods L. 12:--:--
More for goods received by the Dolphin L. 52:2:--
Upon Joachim Dircks goods L. 65:7:--
Per Iohn Claesens for more charges on his goods L. 5:--:--

Rebated by the Custome-house L. 134:9:--
L. 12:--:--

122 9
—

Edinburgh, the 30. day of June, 1682.

	L.	ſ.	d.
Thomas Mercer writes from London, that he hath payed the Bill of 1000. Crowns, which I accepted, drawn by Daniel Denier, on me payable in London	229	3	4
Received from Martine Tenant for a half years rent of the House Black-hall	18	—	—
Payed to the following persons for rents and repairing the House Black-hall, viz.			
To Iohn Farmer for half a year	L. 4: 10: --		
To Peter Gray for half a year	L. 3: --: --		
	L. 7: 10: --		
Payed to several persons for repairing the said house	15: --: --		
	22	10	—
Sold for ready money 56 Bolls of Wheat at 10 ſs. per Boll	28	—	—
Payed to the following persons for the two rents which they had upon the House Black-hall, so that it is now free of all burdens.			
To Iohn Farmer for his principal summe	L. 150: --: --		
To Peter Gray for his summe	L. 100: --: --		
	250	—	—
I have let the foresaid House to William Tenant for one year more to be payed every half year; this yeares rent is	44	—	—
Remitted to Iohn Claesen, upon accompt of what I owed him for my accompt 229 L. Fleams, in Bills of Ian Swart upon Symon Iansen 1373. gilders, 6. ft. the value payed here at 22. pence per gilder	126	6	—
THE			



THE SECOND
WASTE-BOOK,
N^o. B.

EDINBURGH;

Anno 1682.



W. A. L. B. O. K.

W. A. L. B. O. K.

B.

B.

W. A. L. B. O. K.

W. A. L. B. O. K.

Edinburgh, the 1. of July, 1682.

The Inventar of my stock brought from the Ballance of the
Book No. A. to this Book No. B. as appears by the
Several Accompts, viz.

	L.	ſ.	d.
In ready money at present in the Cash	2295	10	8
A Fourth part of ship the <i>Fortune of Leith</i> as per Account	200	—	—
A House called <i>Black Hall</i> free of all Burdens cost me	710	10	—
In moveables, Jewells and hous-furniture, as per Inventar	322	—	—
<i>Martine Tenant</i> owes for 2 years rent of the House <i>Black Hall</i>	44	—	—
<i>William Farmer</i> owes by Account	46	10	—
<i>Pier Fountain</i> at <i>Burdeaux</i> by Ballance of Account	18	13	4
<i>Henry Haberdasher</i> per Account	6	—	—
<i>Thomas Factor</i> at <i>Rouen</i> owes by Account 1052 ² / ₃ crowns	229	19	4
I have 500 Hides in hand of <i>Iean Claesen</i> in <i>Amsterdam</i> , cost me	128	12	—
<i>William Rich</i> hath of mine in company with him	250	—	—
I have a concern in a Voyage to the <i>Lewes</i> with <i>Thomas Venturer</i>	41	—	—
I have 12 tunnes of wine in the Ship the <i>Dolphin</i> coming from <i>Burdeaux</i>	121	6	8
<i>Thomas Trustie</i> owes me for <i>Iohn Claesens</i> goods payable 22 <i>August</i>	88	13	2
<i>Richard Dyer</i> and <i>Simon Black</i> owes me for <i>Iohn Claesens</i> goods payable 23 <i>October</i>	57	15	4
<i>Robert Fisher</i> in <i>Innerness</i> for salt sold to him for Account of <i>Iean du Bois</i> in 6 moneths time	112	10	—
<i>Charles Packer</i> in <i>Aberdeen</i> for <i>Iean du Bois</i> Salt	159	7	6
<i>William Cornilfsen</i> of <i>Rotterdam</i> owes me 1012 L. 10 ſ. Flemis.	562	10	—
<i>David Dyer</i> owes me for goods sold to him for Account of <i>Iohn Claesen</i>	158	4	—
<i>Richard Banker</i> of <i>London</i> owes me for a bill of his payed here	101	5	—
<i>Iohn Pieterſon</i> owes for <i>Iohn Claesens</i> Account payable In <i>August</i> .	102	10	10
<i>Andrew Nullis</i> in <i>Dundie</i> owes for goods of <i>Joachim Dirricks</i> as per Factor Book Fol. 102.	143	9	—
<i>David Sailer</i> for goods of <i>Ditto Dirricks</i> payable on demand	03	18	7
<i>Walter Baker</i> for <i>Gilbert Callants</i> goods payable in a moneth	250	—	—
<i>David Brewer</i> for more of his goods payable in a Moneth	161	5	—
I am owing to ſeveral persons as appears by their ſeveral Accompts, viz.			
To <i>James Trustie</i> payable 20 <i>September</i>	111	4	9
To <i>Thomas Trader</i> payable in <i>October</i>	112	1	—
To <i>Thomas Mercer</i> at <i>London</i> by Ballance of Account	62	10	—
To <i>Thomas Banker</i> payable on demand	600	—	—
To <i>William Rich</i> payable 18 <i>July</i>	90	—	—
To <i>Iohn Banker</i> by Ballance of Account	5	2	—
To <i>David Miller</i> by Account	8	7	—
To <i>Iohn Claesen</i> his Account when all his money is received	925	5	5
To <i>William Fletcher</i> , payable 18 <i>August</i>	96	—	—
To <i>Iohn du Bois</i> his Account when received	280	17	—
To <i>Joachim Dirricks</i> his Account when received	290	1	—
To <i>Gilbert Callant</i> his Account of ready money	229	17	—

A 2

There

Edinburgh the 1. day of July, 1682.

L. s. d.

There are some Accompts which must be adjusted conforme to the Accompt of Thomas Factor sent me, viz.

410 Crowns in a Bill to Daniel Denier, May 5. at 56 pence per Crowne as it is placed to Accompt L. 113:---:--

And is but only. 95:13:4

So he is to be charged with the rest being

The Cash is to be charged with L. 2

Which Peter Couper payed me more then is in Cash

Accompt charged 9 June

Charges Accompt is made Debitor to profite and losse my Book

No A. for L. 33:11:--

And profite and losse Accompt is Creditor only for 31:11:--

So rests to adjust this Accompt Debitor to stock

2. dito

Received from William Farmer in full payment of his Accompt

From Henry Haberdasher

3. dito

Drawen upon Thomas Factor for my Accompt 500 Crowns at 57 pence per Crown payable to Thomas Banker or order, the value he is to allow me upon Accompt

4. dito

John Clasen adviseth in his letter of date the 24 past, that he will allow me 4 per Cent for to secure what debts is owing him for his goods I sold, which is L. 925:5:5. which I accept of, as per advice sent him this day for Interest and all

Drawen upon Richard Banker for his Accompt L. 98:15 payable to Symon Foot at ten days sight, the value receive here from John Legg, Exchange at 5 per Cent: which is in full payment of what he owed to me, viz.

For Accompt of money drawn on me L. 101: 5:--
For Provision 2:10:--

John Clasen hath sold the Hides which I sent him as by the Accompt received, free of all charges and his provision for 1560 gilders, and orders me to pay my self out of the readiest of that money I received for his goods at 22 pence per Gilder

8. dito

William Rich hath given me in the Accompt of what I was concerned with him in Company, and hath payed to me for my part in money

Edinburgh, the 8. day of July.

	L.	ſ.	d.
money	L. 100:--:--		
A precept on <i>Thomas Banker</i> , which is accepted by him on Accompt of what I owe him	170:--:--		
	270		
9. dito			
Payed to <i>John Banker</i> the remainder of what I owed him	L. 5:2:--		
To the post of <i>Aberdeen</i> by order of <i>David Miller</i>	8:7:--		
	13	9	
10. dito			
Received from <i>David Sailer</i> for Accompt of goods of <i>Joachim Dircks</i>	63	18	7
Payed to <i>James Trustie</i> , he rebating 2 per Cent, of	L. 111:4:9.		
To <i>Thomas Trader</i> rebating 2 per Cent	L. 112:1:--		
	223	5	9
12. dito			
Remitted to <i>Thomas Mercer</i> at <i>London</i> for my Accompt, in my own Bills upon <i>William Cornelisen</i> in <i>Rotterdam</i> for my Accompt also, Exchange was per last advice at 35 pence <i>Fleams</i> per L. Sterling, is in <i>Fleams</i>	L. 109:7:6.	62	10
13. dito			
Drawen upon <i>William Cornelisen</i> in <i>Rotterdam</i> for my Accompt payable at 2 ufance to <i>John Clafen</i> of <i>Amsterdam</i> , or order for his Accompt 250 L. <i>Fleams</i> , is here at the currant Exchange 35 ſ. <i>Fleams</i> , per L. Sterling	147	17	
14. dito			
<i>Thomas Trader</i> hath bought for his Accompt and $\frac{1}{2}$ mine from <i>James Trustie</i> 5 Butts of Brandie, which he is to pay in 2 months time, at 40 L. per Butt, is for my half	100		
Bought from <i>John Merchant</i> for ready money 12 Butts of Seck, at 22 L. Sterling per Butt	264		
15. dito			
Received out of the Ship the <i>Dolphine</i> , (being arrived from <i>Burdeaux</i>) 12 Tunnes of French Wine, which cost	121	6	8
Charges payed here,			
For Freight of twelve Tuns	L. 18:10:0.		
For Custome &c.	67:5:0.		
Porterage and other petty charges	2:--:--		
	87	15	
B	Giving		

Edinburgh, the 15. day of July, 1682:

	L.	ſ.
Giving bond to the Custome-house payable at 12 monerhs for Excise	36	—
17. dito		
Sold to the following Persons, to be payed according to the Custome, they paying the Excise.		
3 Tunns of French Wine to Thomas Vintner at 26 L per Tun .	78	—
2 Tunns to William Taverner at 24 L per Tun	48	—
1½ Tunns to David Cook at 24 L per Tun	36	—
18. dito		
Sold for ready money 2 Tunns of French Wine, free of Excise at 28 L per Tun	56	—
Sent to John Carryer in Kelsö, 2 Tunnes of French Wine, at 24 L per Tun payable in 3 monerhs time	48	—
The Excise he hath payed me being	6	—
20. dito		
I have retired my bond from the Custome-house, they being paved of the Excise of the Wine, except what I pay now, they rebating me ¼ part of the 12 Tunnes according to Custome	7	10
The Wine must be discharged for Translries	19	10
21. dito		
Payed for several charges up on the Wine, viz.		
For 3 Gallons of Wine to fill it up	L. 1: 4:—	
For Couperage	1: 10:—	
Wair-house hire	2: 10:—	
22. dito		6
Thomas Trader hath drawn a precept on me for my half of the 5 Butts of Brandy, which I have accepted according to my promise	100	—
24. dito		
Remitted to Thomas Mercer for my Account 400 L. in 2 Bills, viz.		
L. 200 In Bills of John Merchant upon James Trader at 3 dayes sight, Exchange at 5 per Cent, the value payed	L. 210: 15:—	
L. 200 In Bills of Symon Razor upon William Knife, at 4 dayes sight, Exchange at 5½ per Cent, value payed	L. 211: —:—	
Drawen	421	—

Edinburgh, the 25. day of July, 1682.

Drawen upon Thomas Mercer for my Accompt 200 L. payable as followeth, the value received,

L. 100 To David Black or order at 10 days fight, Exchange at 6 per Cent:

L. 100 To William White or order at 12 dayes) L. 106:--:--
fight, Exchange at 7 per Cent . J 107:--:--

L. 200

213

26 dito

Thomas Mercer hath drawen upon me for my Accompt 200 L. payable to the following persons, viz.

L. 100 Payable to John Dyer or order at 6 dayes fight, Exchange at 4 per Cent . L. 104:--:--

L. 100 Payable to Thomas Black or order at 10 dayes fight, Exchange at 5 per Cent . 105:--:--
200

209

28. dito

Thomas Mercer hath remitted to me L. 400 In Bills of several persones for my Accompt, viz.

L. 200 In Bills of Symon Black upon Thomas Green at 6 dayes fight, Exchange at 7 per Cent . L. 114:--:--

L. 200 In Bills of William Reid upon John Green at 8 dayes fight, Exchange at 8 per Cent . L. 216:--:--
400

430

Thomas Mercer must have Credite in his Accompt for his provision for paying the Bills he received and payed for my Accompt, being L. 600

4 10

1 August

Thomas Mercer hath remitted to me for his Accompt L. 400 viz.

L. 200 In Bills of Symon Cook upon John George, at 3 dayes fight, Exchange at 8 per Cent . L. 216:--:--

L. 200 In Bills of Peter Ianson on John Pieterfon, at 4 dayes fight, Exchange at 7 per Cent . L. 214:--:--
400

430

3. dito

Thomas Mercer of London hath drawen on me for his Accompt 2 Bills payable as followeth, viz.

L. 100 Payable to John Iohnson or order in 10 dayes fight, Exchange, at 5 per Cent. L. 105:--:--

L. 100 Payable to Peter Black at 8 dayes fight, Exchange at 4 per Cent . L. 104:--:--
200

209

B 2

Re-

Edinburgh, the 4. day of August, 1682.

Remitted to Thomas Mercer for his Accompt L 200:-- in 2 Bills, the value payed, viz.

L. 100 Upon Iohn Gray at 6 dayes fight in Bill of Iohn Tinker, Exchange at 5 per Cent L. 105:--:--

L. 100 In Bills of Thomas Tromp at 8 dayes fight, Exchange at 6 per Cent upon Peter Burk L. 106:--:--
200

L. β. d.

211

Thomas Mercer his Accompt must be charged for my Provision for receiving and paying the Bills which he sent me

2 15

5. dito

Payed to Iohn Dyer the Bill which was drawn on me for my Accompt at 6 dayes fight

104

Bought from Symon Shepherd for Accompt of Iohn Merchant, and me half Partners in the bargain, 20 Packs of Sheep-skinnes, containing each Pack 200, is in all 4000. at 6 L. per Cent, to be payed in 3 moneths time, for which I have drawn a precept on the said Iohn Merchant, for the whole payable in that time to the said Symon or order

240

7. dito

Iohn Merchant hath bought for his accompt and mine each the half, 500 Hides weyghting pounds 25660 Grosse weight.

Tar 2 L. per Hide 1000

Neart 24660 at 20 β p Cent to be payed in 2 moneths time, and hath drawn a precept on me for the whole payable then to David Boucher or order

246 12

8. dito

Sold to George Plotter the Sheep-skinnes $\frac{1}{2}$ in Company with Iohn Merchant, being 20 Packs contains 4000 at 7 L. per Cent, to be payed half present money the other half in 3 moneths time

280

I have ordered the foresaid George to pay to Iohn Merchant the half of the ready money being L. 70:--:--
Received from him the other 70:--:--

140

9. dito

I have drawn a precept upon George Plotter in three moneths for the rest of the Sheep-skinnes payable to Iohn Merchant for my half of the first cost

120

Recei-

Edinburgh, the 9. day of August, 1682.

Received from the following Persons in full payment of the
2 Bills, which Thomas Mercer remitted to me, viz.

From John George for his accepted Bill	216	—	—
From John Pieterfon for his Bill	214	—	—

Received from the following Persones for 2 Bills Thomas
Mercer remitted me for my Accompt, viz.

From Thomas Green for his accepted Bill	214	—	—
From John Gray for his Bill	216	—	—

10. dito

Payed to Andrew White the Bill which Thomas Mercer drew on me payable to Thomas Black, being thrice indorfed	105	—	—
---	-----	---	---

Richard Banker hath remitted to me the following Bills for 1000 L.
on his accompt, I being to remitte him the value for my accompt,
otherwise he is to draw so much on me: so this L. 2000
is to run upon Exchange betwixt us upon equal
profite and losse, his Bills are, viz.

L. 300 In Bills of David Subtil upon Peter Stabler at 8 dayes fight, Exchange at 4 per Cent	L. 312:---:--		
L. 400 In George Wardes upon David Dijck at 10 dayes fight, Exchange at 4½ per Cent	L. 418:---:--		
L. 300 Upon John Legg in Bills of Simon Foot at 14 dayes fight, Exchange 3½ per Cent	L. 310:10:--		
L. 1000		1040	10

12. dito

Richard Banker hath drawen upon me three Bills as followeth.

L. 200 Payable to William Edgar at 6 dayes fight, Exchange 4 per Cent	L. 208:---:--		
L. 200 Payable to Henry Sweet at 10 dayes fight, Exchange at 3½ per Cent	L. 207:---:--		
L. 200 To Andrew Williams order at 14 dayes fight, Exchange at 4½ per Cent	L. 209:---:--		
L. 600		624	—

Remitted to Richard Banker for our accompt, the value
payed here.

L. 200 Upon Roger Foord at 3 dayes fight, Ex- change at 4 per Cent, in Bills of George Wats	L. 208:---:--		
L. 200 In Bills of Thomas Blew upon David Green at 4 dayes fight, Exchange at 4½ per Cent	L. 209:---:--		
L. 400		417	—

C

Drawen

Edinburgh, the 14. day of August, 1682.

*Drawn upon Richard Banker for our accompt 3 Bills, the
value here received, - viz.*

L. 200	Payable to <i>James Stone</i> at 6 dayes sight, Exchange at 7 per Cent	L. 214:--:--
L. 200	Payable to <i>Symon Foord</i> or order at 3 dayes sight, Exchange 8 per Cent value of <i>William Water</i> here	L. 216:--:--
L. 200	Payable to <i>Thomas Bark</i> or order at 8 dayes sight, Exchange at 7½ per Cent	L. 215:--:--
L. 600		

15. *dito*

John Merchant hath sold the Hides in Company betwixt us, according to the accompt given me which amounts to L. 275. free of all charges, and hath given me a precept for the first cost, and my half of the Neatt proceed upon *Symon Tanner* on 2 moneths is for my oblidge, and half of the profite

Payed the two Bills which Thomas Mercer drew on me for
his Account.

To John Johnston
To Peter Black

Thomas Mercer hath returned the Bill of *Symon Razor*, which I
remitted for my accompt protested for non pay-
ment for the Bill at $4\frac{1}{2}$ per Cent . . . L. 209:--:--
For re-exchange being now at 8 per Cent . . . 7:--:--
For provision and charges . . . I: 16:--

John George hath suffered *Thomas Mercers* Bill to be protested for non payment after acceptance ; the protest I have returned to him and I charge the acceptor for the Bill and Exchange which he accepted

16. *dito*

*Received from the following Persons for what they owed for
Gilbert Callants goods which I sold them, viz.*

From *Walter Baker* in full payment
From *David Brewer*

Thomas Mercer hath drawn upon me for my accompt payable to
Andrew Waerd or order at 10 dayes sight L. 200. at 6 per Cent
 for Exchange is

Bought

Edinburgh, the 16. day of August, 1682.

Bought from *William Groser* for ready money 3 Butts of Cherry Seck, at L. 23. per Butt

L. s. d.

69

17. dito

The following persons have agreed to sell their Seck joyntlie in a Company, and accordingly have stocked in as followeth; I being appointed keeper of the accompt of it, for which I am to have 2 per Cent of what shall be sold, viz.

40 Butts from *William Groser* is

$\frac{2}{1}$

9 20

25 Butts from *Andrew Millener*

$\frac{1}{4}$

575

20 Butts from *James Mercer*

$\frac{1}{5}$

460

15 Butts of my owne

$\frac{3}{20}$

345

100 Butts in all estimate at 23 L. per Butt

2300

18. dito

For accompt of the Company.

Bought from *George Shipman* 20 Butts of Cherrie Seck at 22 L. per Butt to be payed on demand

440

The Pantners in the Seck Company are to pay their proportions of the fore said summe, which is for every one, viz.

William Groser for his

$\frac{2}{5}$

176

Andrew Millener for his

$\frac{1}{4}$

110

James Mercer for his

$\frac{1}{5}$

part

88

Payed into the Companies

$\frac{3}{20}$

Cash for my part

$\frac{3}{20}$

66

19. dito

Received from *William Groser* upon accompt of his part

160

From *Andrew Millener* in full

110

From *James Mercer* for his

88

20. dito

Payed to George Shipman for the 20 Butts of Seck, viz.

In money

L. 364:--:--

A precept on *William Mercer* for the rest payable in 10 dayes

76:--:--

440

Edinburgh, the 20. day of Augst, 1682.

L. s. d.

*Sold to the following Persones to be payed the half ready money,
the other in 3 moneths for the accompt of the Seck Com-
panie, viz.*

10 Butts to Thomas Taverner at 28 L. per Butt	280	—	—
16 Butts to David Vintner, at 27 L.	432	—	—
20 Butts to Iohn Trader at 27 L.	540	—	—
46 in all.			

21. dito

*Sold by William Groffer for the Seck Companie, payable accor-
ding to Custome 20 Butts of Seck to the following Vint-
ners, viz.*

6 Butts to Andrew Good-ale at 28 L.	168	—	—
5 Butts to George Good Wine at 28 L.	140	—	—
4 Butts to James Good Sale at 28 L.	112	—	—
2 Butts to William Strowen at 28 L.	56	—	—
3 To Richard Rogers at 28 L.	84	—	—
20 Butts in all			

22. dito

*Sold by Andrew Millener for our Seck Compaines accompt pay-
able in 3 moneths time, viz.*

4 Butts to Stephen Gardner at 28 L.	112	—	—
4 Butts to David Fisher at 27 L.	108	—	—
7 To Nicholas Roche at 27 L.	189	—	—
15 Butts in all.			

23. dito

*Received from the following Persones upon accompt of what
they owe for Seck, viz.*

From Thomas Taverner	140	—	—
From David Vintner	216	—	—
From Iohn Trader	270	—	—

24. dito

*Sold by James Mercer of the Companies Seck, payable at 3. & 6.
moneths time.*

5 Butts to Peter Shipper, at 3 moneths, at 28 L.	140	—	—
4. Butts to Thomas Jencks, at 6 moneths, at 28 L.	112	—	—
9 Butts in all.			

25. dito

*Received from the following persons upon rebate, at 2 per Cent.
which was sold by our Partner Andrew Millener.*

From Steven Gard'ner in full payment of 4 Butts	112	—	—
From David Fisher in full payment of 4 Butts	108	—	—

From

Edinburgh, the 25. day of August, 1682.

	L.	ſs.	d.
From <i>Nicolaes Roach</i> in full payment of 7 Butts	189	—	—
The rebate of the foreſaid ſumme being L. 409. at 2 per Cent is	8	3	—
<hr/> 26. dito <hr/>			
<i>David Vintner</i> hath given a precept on <i>William Groſſer</i> our Partner for what he owes payable in 3 moneths time, and is accordingly accepted	216	—	—
<hr/>			
<i>John Trader</i> hath given another precept upon <i>Andrew Millener</i> for what he owed for half of 20 Butts; payable in 3 moneths which is accepted	270	—	—
<hr/>			
Sold to ſeveral Perſones who payed ready money being Strangers 9 Butts of Seck at 26 L. per Butt	234	—	—
<hr/>			
Received 3 Bills which <i>Richard Banker</i> remitted me, viz.			
From <i>Pieter Stable</i> the 21 inſtant	L. 312	—	—
From <i>David Dijk</i> the 23	418	—	—
From <i>John Legg</i> this day	310	10	—
	1040	10	—
<hr/>			
Payed 3 Bills which <i>Richard Banker</i> drew upon me, viz.			
To <i>William Edgar</i> the 21 inſtant	L. 208	—	—
To <i>Henry Sweet's</i> order	207	—	—
To <i>Andrew Williams</i>	209	—	—
	624	—	—
<hr/> 27. dito <hr/>			
Drawen upon <i>Richard Banker</i> for our accompt L. 800. in 3 Bills as followeth, viz.			
L. 400 Payable to <i>Andrew Reid</i> or order at 6 dayes fight, Exchange at 8 per Cent, the value received from <i>David Green</i>	L. 432	—	—
L. 200 Payable to <i>John Rich</i> or order at 8 dayes fight, Exchange 7½ per Cent, the value received from himſelf	L. 215	—	—
L. 200 To <i>Andrew White</i> or his order at 4 dayes fight the value received from <i>William Black</i> , Exchange at 7 per Cent	L. 214	—	—
L. 800	861	—	—
<hr/> 28. dito <hr/>			
<i>Richard Bancker</i> hath remitted to me for our accompt L. 500. in Bills of ſeveral perſons, viz.			
<hr/>			
D	L. 250		

Edinburgh, the 28. day of August, 1682:

	L.	ſ.	d.
L. 250 In Bills of <i>Symon Nicols</i> upon <i>Thomas Johns</i> , at 4 dayes fight, Exchange at 7½ per Cent . . . L. 268:10:--			
L. 250 In Bills of <i>Andrew Johns</i> upon <i>David Nicols</i> at 3 dayes fight, Exchange at 8 per Cent L. 270:---:--			
29. dito	538	10	—
Drawen upon <i>Richard Banker</i> for our accompt L. 100. payable at 3 dayes fight to <i>Iohn Prys</i> or order for the value. He hath given me a precept upon <i>Thomas Banker</i> here, with the Exchange at 7½ per Cent, the precept is accepted upon 10 dayes, which I have discounted with him	107	10	—
30. dito	90	—	—
Payed to <i>William Rich</i> what I owed			
<i>Thomas Trader</i> hath sold the 5 Butts of Brandy, which he bought for his accompt and mine for L. 254 free of all charges, as ap- peares by his accompt, and given me a precept upon <i>Thomas Ban- ker</i> for my half with the profite, which precept is accepted upon accompt of what I owe to ditto Banker	127	—	—
31. dito			
Received from <i>George Pieterſon</i> in full payment of what he was owing	112	10	—
<i>Andrew Nullus</i> in <i>Dundie</i> hath sent me a precept upon <i>Thomas Banker</i> for what he owed payable in 1 moneth	143	9	—
Received from <i>David Sailer</i> for what he owed	63	18	7
Payed to <i>James Truſtie</i> the precept which <i>Thomas Trader</i> drew on me for my half of the Brandie	100	—	—
To <i>David Fleſher</i> what I owed him	96	—	—
Received from <i>Thomas Truſtie</i> what he was owing	88	13	4
From <i>Richard Dyer</i> and <i>Symon Black</i>	57	15	—
From <i>David Dyer</i> in full payment	158	4	—
2. September			
<i>Charles Packer</i> of <i>Aberdeen</i> hath sent me a Bill upon <i>David Bout- cher</i> payable in 2 moneths which is accepted	159	—	—
<i>George Plotter</i> hath given a precept upon ditto <i>David Boutcher</i> payable in 2 moneths, for what he owed for Sheep-skinnes which is accepted	20	—	—
Re-			

Edinburgh, the 3. day of September, 1682.

Remitted to Richard Banker for our accompt in Company,
2 Bills, the value payed here, viz.

L. 500 In Bills of Symon Jansen upon John Symonson at 6 dayes
fight, Exchange at 3 per Cent . L. 515:---:--

L. 500 In Bills of Pieter Jansen upon John
Pietersen at 10 dayes fight at 3½ per
Cent, the value payed to Steven Ja-
cobsen L. 517:10:--

L. 1000

1032

10

5. dito

Richard Banker hath drawen on me 2 Bills for L. 1000.
payable, viz.

L. 500 To Hector Holsteyn or order at 4 dayes
fight, Exchange at 3 per Cent . L. 515:---:--

L. 500 To Lambert van Praisen or order at 3
dayes fight, Exchange at 4 per Cent L. 520:---:--

L. 1000

1035

6. dito

Received from the following Persones the 2 Bills which Richard
Bancker remitted for our accompt, viz.

From Thomas Johns for his Bill . . . L. 268:10:--

From David Nicols for his accepted Bill . . . 270:---:--

538

10

The Seck Company being desirous to clear accompts and to divide
the Seck that remaines, the debts and money according to
everyones shair, after the charges is all payed,
which are as folleweth, viz.

For Couperage and Portorage L. 4:10:--

For Seller-rent 3:10:--

Spent in selling by me and the rest of the Partners
repayed to them by me 5:---:--

13

My allowance for keeping the Book and Cash at 1 per Cent of all
that is sold, being L. 2733 : is 27 6

27

6

7. dito

The foresaid sum they have ordered me to pay my self out of the
Companies Cash, being 27 6

27

6

8. dito

Delivered to the Persons following their part of the 40 Butts
that remaines unsold at the rate they were estimate,
being L. 25. per Butt, viz.

D 2

8 Butts

Edinburgh, the 8. day of September 1682.

			L.	£.	d.
8 Butts to <i>William Groffer</i> for his	$\frac{2}{5}$	.	184	—	—
5 Butts to <i>Andrew Millener</i> for his	$\frac{1}{4}$	.	115	—	—
4 Butts to <i>James Mercer</i> for his	$\frac{1}{5}$	.	92	—	—
3 Butts received back in my Seller	$\frac{3}{20}$	.	69	—	—
<hr/>					
For 30 Gallons of Seck bought to fill up the foresaid 20 Butts at 16 £. per Gallon payed the Couper for the same			24	—	—
<hr/>					
<i>The profite upon the Seck is for every ones part that was in the Company, viz.</i>					
For <i>William Groffer</i> for his	$\frac{2}{5}$	.	152	4	4
For <i>Andrew Millener</i> for his	$\frac{1}{4}$	.	95	2	9
For <i>James Mercer</i>	$\frac{1}{5}$	.	76	2	4
For my owne	$\frac{3}{20}$	.	57	1	7
<hr/>					
<i>Payed to every one of the Partners their part of the ready money that remains in the Companies Cash, viz.</i>					
To <i>William Groffer</i> for his $\frac{2}{5}$ parts		.	489	—	4
To <i>Andrew Milener</i> for his $\frac{1}{4}$ part of the summe		.	305	12	9
To <i>James Mercer</i> $\frac{1}{5}$ part		.	244	10	4
For my own $\frac{3}{20}$ parts		.	183	7	7
<hr/>					
<i>The Debts standing out are L. 1438: for which the Company hath assigned the Partners upon the several Debtors, viz.</i>					
To <i>William Groffer</i> for his $\frac{2}{5}$ parts upon Accompt of <i>David Vintner</i> he owed		L. 216:—:—			
<i>Thomas Taverner</i> is ordered to pay him		140:—:—			
<i>George Good-wijn</i> is ordered to pay him		140:—:—			
<i>James Good-aile</i> upon accompt of what he owes		79:4:—			
To <i>Andrew Millener</i> for his $\frac{1}{4}$ part of the debts ane order upon <i>Thomas Iencks</i>		L. 89:10:—	575	4	—
For so much he accepted to pay for <i>Iohn Trader</i>		270:—:—	359	10	—
<hr/>					
<i>There is assigned to James Mercer for his $\frac{1}{5}$ part of the Debts, viz.</i>					
Upon <i>Andrew Good-aile</i> for what he owes		L. 168:—:—			
Upon <i>Peter Skipper</i> upon Accompt		119:12:—	287	12	—
<hr/>					
<i>The</i>					

Edinburgh, the 9. day of September, 1682.

L. s. d.

The following persons have assigned me upon Richard Roger for what they were resting in the Seck Company, viz.

Thomas Jencks payable in 3 moneths

22

10

Pieter Skipper payable in 3 moneths

20

8

Received from the following Persones in full payment of what they were owing, for which I have rebated them 2 per Cent for present payment.

From James Good-aile

32

16

From William Ströwen

56

From Richard Rogers

126

18

The Rebate

4

4

10. dito

I have sent Richard Banker the accompt of our Bills in Company, each the half drawn and remitted, whereupon is gained by Exchange L. 84. for each the half, viz.

For his half brought to his particular Accompt

44

For my half of the profite

44

12. dito

Payed the 2 Bills which Richard Banker drew on me for our accompt, viz.

To Hector Holsteyn

L. 515:--:--

To Lambert van Pruifen

520:--:--

1035

13. dito

I have sent Gilbert Callant of Aberdeen my first and second Bills upon William Cornelisen of Rotterdam for 2000. gilders payable at usance to him or order, the value he is to allow me at 23 pence per Gilder, is in Fleams L. 333:6:8.

191

13

4

14. dito

Robert Fisher of Innernefs hath sent me a Bill of 100. L. Fleams upon Pieter Jansen of Amsterdam payable at 2 usance, which I have this day indorced payable to John Clasen or order upon accompt of what I owe him, and have discharged the said Fisher for so much at 22 pence per Gilder, is for 600 Gilders

55

A Bill upon Thomas Banker upon 10 dayes for the rest, being

57

10

16. dito

Lent upon Bodomrie to Symon Jacobsen Skipper of the Dolphine of Rotterdam upon his Ship to the foresaid Port, for which he is to pay me 20 per Cent profite at his arrivall

100

E

I have

Edinburgh, the 18. day of September, 1682.

	L.	ſ.	d.
I have insured upon goods laden aboard the <i>Pelican</i> of <i>Aberdeen</i> from the Port of <i>Leith</i> to <i>Cadiz</i> in <i>Spaine</i> 400 L. at 6 per Cent, the premio I have received from <i>John Trader</i> having subscribed to his Police	24	—	—
19. dito			
Sent by the Post to <i>Gilbert Callant</i> by his order what was due to him by accompt, being	38	3	10
20. dito			
Lent upon <i>Bodomrie</i> to <i>Andrew de Marin</i> Master of the Ship called the <i>Hope</i> from this to <i>Dantsick</i> L. 80. for which he is to pay me 30 per Cent at his arrival at <i>Dantsick</i> , as per <i>Bodomrie</i> Bill.	80	—	—
22. dito			
I have insured <i>William Merchant</i> upon the Ship called the <i>Swallow</i> of <i>Leith</i> , and her lading from <i>Burdeaux</i> to the said Port of <i>Leith</i> 500. L. at 3½ per Cent, the premio he hath payed me	17	10	—
24. dito			
The foresaid Persones have assigned me upon <i>Thomas Banker</i> for what they owed for <i>Wine</i> , viz.			
<i>David Cook</i> gives a precept on him upon 2 moneths which is accepted	36	—	—
<i>Thomas Vintner</i> another payable in one moneth	78	—	—
<i>William Taverner</i> for so much he hath given a precept payable at sight	48	—	—
26. dito			
Drawn upon <i>John Carryer</i> in <i>Kelso</i> for what he owes for <i>Wine</i> , payable to <i>David Boutcher</i> or order at 10 dayes sight	48	—	—
Received from <i>Symon Rasor</i> in full payment of his protested Bill, viz.			
A Bill upon <i>David Boutcher</i> at sight which is accepted	L. 19: 5:--		
<i>John Merchant</i> hath discharged me for accompt of <i>dito Symon</i> , of what he was concerned with me for his half of the <i>Sheep-skinnes</i> , being	L. 70:--:--		
In money received	L. 128: 11:--		
	217	16	—

Edinburgh, the 25. day of September, 1682.

Debursed several charges upon the Bill which *John George* accepted, viz.

For protest and pursute in Law, as per Book of petty charges

L. 1: 12: --

For re-exchange of L. 216. at 4 per Cent

8: 12: 9

Ports of letters and provision

L. 1: 6: --

11 10 9

29. dito

John George hath given me a Bill of 210. L. upon *Richard Banker* payable to me or order at 4 dayes sight, Exchange at 4 per Cent, which I send foreward, being to allow him the value upon accompt

218 8 --
29 2 9

Received from him in money

30. dito

Thomas Vintner is arrived from the *Lewes* and hath brought me 10 Lasts of Herrings, which cost me as followeth, viz.

For the first outrigg when he sailed, as per accompt. L. 41: --: --

For charges since payed by him for Freight, Customs, &c. as per accompt which I have payed to him

L. 14: --: --

55 -- --

The Couper gives me in ane accompt of Seck sold by him in re-taile, viz.

To *John Shore* for 1 Butt

L. 12: --: --

To *Alexander Smith* 20 Gallons at 14 s.

7: --: --

To *John Dry* 15 Gallons at 14 s.

10: 10: --

To *David Sands* 20 at 13 s.

13: --: --

To *Walter Brewer* 18 Gallons at 12 s.

10: 16: --

For charges by the Coupers accompt

53 6 --
4 10 --

2. October

Bought from *James Camberlane* to be delivered the first of the next moneth, or before, at *Dumbar* 600 Bolls of Wheat, at 13 s. per Boll, free aboard of a Ship I shall freight for the purpose, I being to pay in hand 100. L. the whole bargain is to be payed 1 moneth after delivery

390 -- --

3. dito

Bought from *Andrew Grieve* to be delivered at the harbory of *Cockenie*, free aboard the Ship which I am to send to receive the same before the 10 of the next moneth.

150 Chalders of Salt at 50 s. per Chalder

375 -- --

Edinburgh, the 4. day of October, 1682.

Sold to *James Chamberlane* upon accompt of the bargain of Wheat to be allowed out of the last payment which I am to deliver at the Port of *Dumbar* before the first of the next moneth, viz.

2000 Bergen Dealles at 4 L. per 100	L. 80:--:--
400 Large Beams of measure as our agreement in writing beares at 3s. per piece	L. 60:--:--

140 — —

6. dito

Sold to *Andrew Grieve* upon accompt of the Salt bought to be allowed me out of it.

4 Tuns of French Wine at 26 L. per Tun free of all charges to the Shore of <i>Cockenie</i>	L. 104:--:--
4 Buts of Seck at L. 28. per Butt	112:--:--

216 — —

Both to be delivered the 20 of October or before.

7. dito

John Seaman hath bought for my accompt another $\frac{1}{2}$ part of the Ship the *Fortune*. for which I have this day payed ready money at signing the vendition

30 — —

Remitted to *John Clafen* for his accompt 552 $\frac{1}{2}$ Crowns in my own Bills upon *Thomas Factor* at *Rouen* at usance, Exchange at 57 pence per Crown, is upon Accompt of what is owing *dito Clafen*

131 5 2

9. dito

Iohn Clafen writes in his letter of date the 25 past, that *Symon Jacobs* is arrived, and hath payed to him the money which I lent him upon *Bodomrie* with the profite which I have placed upon *dito Clafens* accompt of what is owing him

120 — —

10. dito

Thomas Mercer of *London* hath drawn a Bill of a 100 L. upon *Iohn Banker* payable at 6 dayes sight to *Thomas Trader*, which Bill *dito Banker* hath suffered to be protested, but I have accepted it for honour of the drawer, and placed it to his accompt with the Exchange at 5 per Cent and charges of protest

105 6 —

Thomas Mercer at *London* hath remitted to *Iean du Bois* by my order 500 Crownes at 57 pence per Crown, in Bills of *Stephen Foot* upon *Iean la Fievre* at usance, as appears by his letter of date 6 instant

118 15 —

Iean

Edinburgh, the 12. day of October, 1682.

Jean du Bois of Rouen hath drawn upon *Thomas Mercer* for my Account 453 Crowns, at 56 pence per Crown, payable at usance to *Jean du Wael* or order, is for Salt which I sold for his Accompt

L. s. d.

112

15 dito

Thomas Mercer orders me in his letter of date the 10. Instant to pay his Bill, which I accepted for his honour of 100 L. and that I shall place it to my own accompt, being owing to him

105

6

Remitted to *Joachim Dirricks* in Dantsick 1000 Rix-dollers, at 58 pence per Doller in Bills of *Thomas Bancker* upon *Frederick Jacobsen*, at 20 dayes sight, the value allowed to dito *Bancker* upon accompt of what he owes me

241

13

4

17 dito

Payed to *Thomas Trader* the Bill which I accepted of *Thomas Mercer*.

105

6

Received from *Symon Tanner* in full payment of what he was owing for Hides, viz.

A Bill of 500 Albert Dollers drawn by himself upon *Joachim Dirricks*, which I have sent foreward indorsed to himself, in part of payment of what is owing him

116

13

4

In money received

144

2

8

Drawn upon *Richard Banker* for my accompt 210 L. payable at 10 dayes sight to *Thomas Bancker*, or order, the value received here, Exchange at 8. per Cent

226

16

18 dito

Bought from *Thomas Timberman* for ready money, he being to deliver them at *Dumbar* to *James Chamberlane* in performance of the bargain I sold him, viz.

2000 Bergen Deals, at 4 L. per 100

L. 80:--:--

400 Large Trees, at 2 shill. 6 pence

50:--:--

130

20 dito

Sold for ready money to *Thomas Trader* 50 Chalders of Salt at 3 L. per Chalder, to be delivered to him at *Cockenie* the first of the next moneth, for which I have given him ane order upon *Andrew Green*

150

Edinburgh, the 20 day of October, 1682.

L. β . d.

Andrew Greene hath loadned aboard the Ship, called the *Salmon* for my accompt 100 Chalders of Salt, at 50 shillings the Chalder . . . L. 250:--:--

For Charges in shipping as by his Accompt . . . 12:--:--

262

I have configned this lading to *Stephen Jacobsen* in *Bremen* to sell the Salt for my accompt; he is to pay freight 300 Albert Dollers, after receipt of it

21 dito

Bought from *Thomas Trader* to be delivered by him to *Andrew Greene* in *Cockennie*, for which I have payed him present money, viz.

4 Tunnes of French Wine, at 24 L. per Tun is . . . L. 96:--:--

4 Butts of Seck, at 26 L. per Butt . . . 104:--:--

200

22 dito

Pier Fontain at *Burdeaux* hath remitted to me 80 Crowns, at 57 pence per Crown, at 10 dayes sight in his own Bill upon *John Bancker* . . .

19

24 dito

Bought from *Donald Chanalber* 10 Caskes of Irish Tallow, which I am to pay here according to their weight for every English gros hundred 27 shillings in 2 moneths time, viz.

No. 1 L. 7 : 3 : 16 Tar. 27	No. 6 L. 5 : 2 : 10 Tar. 27
2 6 : 1 : 14 . . 25	7 6 : 2 : 8 26
3 6 : 3 : 14 . . 26	8 7 : 1 : 4 24
4 5 : 1 : 16 . . 25	9 6 : 2 : 6 26
5 5 : 3 : 10 . . 24	10 5 : 1 : 14 22

L. 32 : 1 : 14 Tar. 127

L. 31 : 2 : 14 125

L. 31 : 2 : 14 125

gros L. 64 : -- : -- Tar. 252

Tar. 2 : 1

Neat 61 : 3 at 27 shill 3 per Cent, is . . .

83

5

Fraighted the Ship, called the *Dolphine of Leith*, burden 300 Tunnes, whereof is Master *John Sailer* according to Charter party the 16 instant from this to *Campbeer*, from thence to *Burdeaux*, and so back here; for which he is to have 350 L. and 10 L. for a Har, the 1 part of the fraught to be payed in *Campbeer*, and the 1 at Arrival here: this is in Companie with *Andrew North* for one 1, *John East* 1, and my self 1, I being appointed Book-keeper till the Ship return, she being now ballasted with great Coales at *Cockenie*, for which I have payed as per accompt sent me with charges to *Andrew Green* . . .

Andrew

56

Edinburgh, the 24 day of October, 1682.

	L.	ſ.	d.
Andrew North hath shipped aboard for our accompt 20 Lasts of Aberdeen Salmond, at 30 L. per Last	L. 600:--:--		
Charges payed by him on them	15:--:--		
	615		
26 dito			
Shipped by John East for accompt of his part 400 dozene of Aberdeen Stockens, at 24 shillings per dozene	L. 480:--:--		
10 Fardels of playding, as per accompt	800:--:--		
For charges payed by him	20:--:--		
	1300		
28 dito			
Shipped by me in the foresaid Ship for our accompt the following goods, viz.			
10 Last of Herrings, for which they allow me 7 L. per Last	L. 70:--:--		
10 Casques of Tallo v as per Invoyes	83: 5:--		
1000 Hides weght neat L. 32000. at 14 shillings per 100, bought from Will. Flesher payable in 3 m.	L. 224:--:--		
	384:--:--		
2 Nov.			
Bought from Donald Sheepherd, and shipped 20 packs of Sheepskins containing as per Invoyes-Book 4000. at 9 L. per Cent, on 2 moneths time	L. 360:--:--		
20 Packs of Sheep skinnies, containing 5000. at 11 L. per Cent upon 3 moneths	550:--:--		
	910		
5 dito			
The foresaid goods being Shipped in the <i>Dolphine</i> , Mr. Sailer Master who hath subscribed the Bill of loading, they are all consigned in hands of George Factor, to be sold for our accompt: I have payed charges upon the same; as per Invoys-Book	L. 17:--:--		
I am owing to the Custome House and others	15:--:--		
	32		
7 dito			
Richard Bancker advised in his Letter of the 3 Instant that he hath made Insuranc on the foresaid Cargo (according to our former order) for 2000. at 3 per Cent, is with Charges	68		
9 dito			
Richard Bancker hath ordered me to pay for his accompt as appears by his Letters, dated the 5 Instant to Thomas Wills, which I have done	42		
10 dito			
Sold to Walter Baker 600 Bolls of Wheat, at 15 shillings per Boll, for which I have given him ane order upon James Chamberlane, he is to pay me a moneth after delivery	450		

Edinburgh, the 12 day of November, 1682.

	L.	ſ.	d.
The following persons must be charged for their $\frac{1}{3}$ part of what the first cost of the goods sent to <i>Campheer</i> in the <i>Dolphine</i> , as per Account, being L. 3358: 5.			
<i>Andrew North</i> for his $\frac{1}{3}$ part	1119	8	4
<i>Iohn East</i> for his $\frac{1}{3}$ part	1119	8	4
14 dito			
<i>Andrew North</i> hath payed to <i>Iohn East</i> upon accompt of what he owes for his $\frac{1}{3}$ part of the first cost of the voyage to <i>Campheer</i>	180	11	8
16 dito			
I have assigned <i>Donald Chandler</i> upon <i>Andrew North</i> in payment of the Tallow I bought upon 6 weeks	83	5	—
I have given a precept to <i>William Fletcher</i> for the Hides I bought from him upon <i>Andrew North</i> , on 2 moneths for his part of the first cost of the Cargo shipped in the <i>Dolphine</i> in Companie	224	—	—
Received from him in money in full payment	40	11	8
18 dito			
Payed to the following persons what I was owing them, viz.			
<i>James Chamberlane</i> for Wheat	150	—	—
To <i>Andrew Green</i> for Salt	171	—	—
20 dito			
<i>George Factor</i> advised in his Letter of date the 10 Instant, that the Ship called the <i>Dolphine</i> was arrived, and that he had payed the Skipper for our Accompt a thousand Gilders at 22 pence per Gilder as by his receipt sent us, is here	91	13	4
21 dito			
Received from the Couper whom I appointed to receive the small debts of the retailed Seck	53	6	—
23 dito			
<i>Andrew de Marin</i> being arrived with his Ship the <i>Hope of Dantsick</i> hath sent me a bill for the money, which I lent him upon <i>Bodomrie</i> , at 10 days sight upon <i>Thomas Banker</i> , for	104	—	—
24 dito			
<i>Andrew Factor</i> advises in his letter of date the 14 Instant that he hath sold 40 Packs of Sheep-skinnes for ready money and hath sent the Accompt which is 11000 Gilders free of all charge 22 pence per Gilder, is	1008	6	8
25 dito			
Drawen upon <i>William Cornelisen</i> in <i>Rotterdam</i> for my Accompt 998 Gilders, at 23 pence per Gilder, is L. <i>Fleams</i> 166. $\frac{1}{3}$ payable to <i>Thomas Wats</i> , the value received here	95	12	10
Andrew			

<i>Edinburgh, the 28. day of November, 1682.</i>		L.	ſ.	d.
—	<i>Andrew Faſtor</i> hath remitted to <i>Richard Bancker</i> at <i>London</i> for our accompt L. 100. <i>Sterling</i> , accompting here at 22 pence per Gilder is 10500 Gilders	1000	—	—
—	30 <i>dito</i>			
—	<i>Andrew Faſtor</i> hath ſent us the accompt of the ſales of the <i>Salmond</i> and <i>Coales</i> , which are ſold to be payed with <i>Bills</i> , payable in <i>Paris</i> for 8500 Gilders free of all charges, is in <i>Sterling</i> money, at 22 pence per Gilder	779	3	4
—	2 <i>Decem.</i>			
—	<i>Andrew Faſtor</i> hath remitted for our accompt to <i>Pier Patin</i> in <i>Burdeaux</i> 3000 Crowns, at 98 groot Fleams per Crown in <i>Bills</i> of <i>lean Symons</i> upon <i>Iacque Mollines</i> at uſance, is in Gilder 7350. is here at 22 pence per Gilder	673	15	—
—	5 <i>dito</i>			
—	<i>Andrew Faſtor</i> hath ſold the <i>Playdin</i> , which we ſent him, as appears by his accompt, the neat product whereof is 15500 Gilders at 22 pence per Gilder, is ſold payable in 6 moneths time	1420	—	—
—	6. <i>dito</i>			
—	Drawn upon <i>William Cornelifen</i> 153 L. 10 Fleams, at 36 ſhillings Fleams per L. <i>Sterling</i> payable at uſance to <i>lean de Marin</i> the value received from <i>Iohn Black</i>	85	5	6
—	8. <i>dito</i>			
—	<i>Andrew Faſtor</i> hath ſold the <i>Hides</i> , as per accompt ſent us; the neat product is in ready money 3000 Gild. at 22 pence per Gild. He hath ſent the <i>Herring</i> to <i>Burdeaux</i> for our accompt conſigned with the Ship <i>Dolphine</i> to <i>Pier Patin</i> to ſell for our accompt, coſt at firſt for 10 Laſt L. 70: --: --	275	—	—
—	For charges by him payed for couperage &c. . 12: --: --	82	—	—
—	9 <i>dito</i>			
—	Received from <i>Iohn Bancker</i> for the Bill which he accepted of <i>Pier Fountain</i>	19	—	—
—	10 <i>dito</i>			
—	Payed to <i>Thomas Trader</i> by order of <i>Ioachim Dirricks</i> what was owing by Ballance of his accompt	31	15	1
—	Payed to <i>Iohn Trader</i> by order of <i>lean du Bois</i> of <i>Rouen</i> in his letter dated the 2 Inſtant	52	2	—
G		Sold		

Edinburgh, the 12. day of December, 1682.

Sold to *John East* the House *Black-Hall*, with all that belonged to it, as appears by the writings thereof; I being to pay my self out of his $\frac{1}{3}$ part, which he hath with *Andrew North* and me in Companie: *Martine Tennant* is to pay the rent of this halt year to him

L. s. d.

760 — —

13 dito

Pier Patin advised in his Letter of date 1. Instant. that the Ship the *Dolphine* is arrived, and that he hath sold the 10 Lasts of Herrings which was sent from *Campheer* at 40 Crowns per last, for to take in Wine in payment; so he makes good upon our accompt, free of all Charges, 370 Crowns, is here

86 6 8

14 dito

Drawn upon *Richard Bancker* for our accompt 300 L. payable to our Partner *Andrew North* at 3 dayes sight, the value he is to allow us upon his $\frac{1}{3}$ part with exchange at 8 per Cent

324 — —

Andrew Factor hath sold the Tallow, as per accompt sent us; the neat product of it is 1200 Guilders, is here at 22 pence per Gilder.

110 — —

15. dito

Payed for the Charges on the Voyage to *Campheer*, as per Book of Petty Charges

15 — —

Drawn upon *Andrew Factor* for our accompt 5000 Guilders, at 23 pence per Gilder to be payed; at usance to *Pieter Symonsen* the value. *Donald Shepherd* is to allow me upon accompt of what I owe him

479 3 4

Andrew Factor advised in his Letter of date the 4 Instant, that he hath received the money of the playding he sold for our accompt, rebating 3 per Cent for present money; the sum was 15500 Gild. payable in 6 moneths

1420 — —

The rebate is for 6 moneths aforesaid, 465 Guilders is

42 12 —

17. dito

Pier Patin of *Burdeaux* hath sent us Bills of loading, & the invoyes for 180 Tunnes of French Wine claret and white loaden for our accompt, in the Ship called the *Dolphine*, cost with all charges, and his provision as appears by the foresaid invoyes 7200 Crownes at 56 pence per Crown is

1680 — —

18 dito

Richard Bancker hath remitted to *Pier Patin* in *Burdeaux* for our Accompt 2000 Crownes, at 55 pence per Crown in Bills of *Thomas West* upon *lean Demse*, at usance as by his letter of date 13 Instant

458 6 —

Andrew

Edinburgh, the 20. day of December, 1682.

Andrew Factor hath remitted to Pier Patin for our accompt 1000 Crowns, as by his Letter of the $\frac{11}{21}$ Instant in Bills of Iacob Iansen upon Iean Pieterfon at ufance, for which he hath payed 98 pence Fleams per Crown, is Gilders 2450. at 22 pence per Gilder, is here

L.	fs.	d.
224	11	8

21. dito

Pier Patin advised in his letter of 10 Instant, that he hath drawn on Andrew Factor for our Companies accompt 600 Crowns, payable in Midleburgh, at 2 ufance in Banco, at 96 groot Fleams per Crown, is 1440 Gilders at 22 pence

132	—	—
-----	---	---

Pier Patin of Burdeaux hath ordered the payment of what is due to him per Ballance of accompt to our partner Andrew North.

53	13	4
----	----	---

22. dito

Andrew Factor hath remitted to Richard Bancker for our accompt 500 L. in Bills of Symon Juyman upon Gerard van Dieft at ufance, as by his advice of the date 12 instant; the value he hath payed at 35 shillings Fleams per L. Sterling, is in Gilders 5250, and here

500	—	—
-----	---	---

Payed to Andrew North the Ballance of our Accompt with Pier Patin according to his order

53	13	4
----	----	---

Drawn upon William Cornelisen the Ballance of my Accompt, being L. 50 Fleams is 300 Gilders payable to Iohn Clafen upon Accompt of what I owe him, is here at 22 pence per Gilder

27	10	—
----	----	---

23. dito

Received from Walter Baker in full payment of the 600 bolls of wheat which he received at Dumbar
From Thomas Banker in full payment of his Accompt

450	—	—
148	10	8

Remitted to Thomas Mercer for my Accompt in bills of Thomas Trader upon Iohn Price, at 4 dayes sight what I owed by Ballance of Accompt L. 126: 5: -- Exchange at 6 per Cent; the value payed dito Trader

133	16	—
-----	----	---

Remitted to Iohn Clafen for his Accompt 3000 Gilders in Bills of Symon Iansen upon Ian Symonsen at ufance, the value payed here at 22 pence per Gilder

275	—	—
-----	---	---

24. dito

Drawn upon Richard Banker for our companies Accompt 400 L payable to the following persons; the value received here, viz
L. 200 To Iohn Merchant or order, at 6 per Cent,
upon 4 dayes sight L. 212: --: --
L. 200 To Iohn Trader or order, at 6 dayes sight,
Exc. at 7 p. Cent; the value from Iohn Trader 214: --: --
L. 400

426	—	—
-----	---	---

Edinburgh, the 28. day of December, 1682.

	L.	ſ.	d.
This day is arrived the Ship the <i>Dolphine</i> from <i>Burdeaux</i> , wherein we have for our Companies Accompts 180 Tunnes of Wine and 100 Tunnes from several perſones upon freight; ſo that I have payed the Skipper upon Accompt of his freight . . .	50	—	—
29 <i>dito</i>			
Sold to <i>John Merchant</i> and <i>Thomas Trader</i> for our accompt the whole Cargo of Wine aboard the <i>Dolphine</i> , being 180 Tunnes; which coſt in France, according to invoyes 7200 Crownes, is 21600 Livers, at 23 pence per Liver; there being to receive it from aboard, and pay all charges except the freight and average which we are to pay. It is in all for the whole bargain payable in 3 moneths time	2070	—	—
Payed to the Skipper in full payment of his freight and avarage, rebating of the ſumme contained in the charter party the freight of the 100 Tunnes of Wine, and what was payed at <i>Campbeer</i> ; ſo payed to him the reſt by agreement	75	—	—
Drawn upon <i>Andrew Faſtor</i> of our Accompt 3 in Company 194 Guilders, payable at ſight to <i>Stephen Swart</i> or order; the value received here from <i>Iean Andriaſen</i> at 23 pence per Gilder	18	7	2
30 <i>dito</i>			
Drawn upon <i>Richard Bancker</i> for our Accompt L. 273: 10: -- Payable to <i>Donald Sheepherd</i> or order at 10 dayes ſight; the value he is to Accompt with me for at 8 per Cent	295	12	9
Payed to <i>Donald Sheepherd</i> in full of what I owed him for Sheepskins bought for our Company, out of which he hath rebated 2 per Cent of the whole ſumme for good payment	135	5	11
The rebate is	18	4	—
Drawn upon <i>Andrew Faſtor</i> for our Accompt 5420. Guilders, at 22 pence per Gilder, payable at double uſance to <i>William Sanders</i> or order; the value received here	564	11	8
JOUR-			



JOURNAL

Of the foresaid

WASTE-BOOK,

Transported in Forme.

EDINBURGH.

Anno 1682.



J O U R N A L

W A S T E - B O O K

E D I T O R C H

In Edinburgh, 2. January, Anno 1682.

Sundry Accompts, Debitor to Stock L. 3599: --: --

For so much I find the Inventare of the same, viz.

3599

		L.	ſs.	d.
1	Per Cash 600. pound for so much in ready money	600	—	—
2	Per French Wines, pounds 430, for 20. Tunes cost with Charges	430	—	—
2	Per Seck L. 400, for 20. Butts of Cherie which Cost	400	—	—
2	Per Iron L. 82. for 500. Barres of Sweds	082	—	—
2	Per Mader L. 116, for 4. Balls	116	—	—
3	Per Indigo Louro L. 180, for 4. Barrels	180	—	—
3	Per Cloath L. 120. for 10 Ps. of English broad Cloath	120	—	—
3	Per Sarges L. 100. for 20. Ps. Cost	100	—	—
3	Per Ship the Fortune of Leith L. 200. for one third part	200	—	—
4	Per House Black-hall L. 500, for so much it cost me with all reparations	500	—	—
4	Per Martine Tenant L. 36. for one years rent of the foresaid house payable at Martimes last	36	—	—
4	Per House-furnishing and moveables L. 300. as by Inventare	300	—	—
4	Per James Trustie L. 100. by bond payable in 6. moneths	100	—	—
4	Per Thomas Trader L. 85. by Accompt in former Books	85	—	—
5	Per Walter White at London my Accompt Currant, L. 150. for money formerly remitted to him	150	—	—
5	Per Iean Clasen in Amsterdam my Accompt Currant L. 200. for 350. L. Flemish at 35. ſs. Flemish per L. Sterling due to me by	200	—	—
1	Ballance of Accompts			
1	Stock Debitor to sundry Accompts L. 238: 6. sh. 8. pen. for so much I am owing to several persones, viz.			
5	To Alexander Norman L. 50. by bond payable at Candlemes next	50	—	—
5	To George Dane L. 45, due to him by Accompt	45	—	—
6	To Iean du Bois at Rouen my accompt Currant: L. 936 sh. 8. pen. for goods formerly sent me for 400. Crowns at 56. pence	93	6	8
6	To Thomas Mercer at London my Accompt Currant L. 50 for goods sent me	50	—	—
6	Per Houseblack-Hall to sundry Accompts L. 250: --: -- for two rents wherewith it is burthened, viz.			
6	To Iohn Farmer 150. L. principal at 6. per Cent yearly payable at whitfunday	150	—	—
6	To Pieter Gray L. 100. for principal and L. 6. per yearly rent payable at Candlemes	100	—	—
	3. dito			
7	Per Mr David Vintner to Wines L. 125, for 5. Tunnes at 25. L. per Tun sold to him to be payed in 3 moneths time	125	—	—
7	Pieter Couper Debitor to Seck L. 110. for 5. Butts of Cherie at 22. L. per Butt sold to him, payable half present money, the other in 6 moneths time	110	—	—
2				

In Edinburgh, 4. January, 1682.

		L.	ſ.	d.
1 3	Cash Debitor to Sarges L. 51 for 10 P ^s . at 5 L. 2 ſ. per piece, sold to <i>Iohn Black</i> for present money	51	—	—
	5. dito			
7 7	Salmonds Debitor to <i>David Fisher</i> L. 300. for 10. Last at 30 L. per Last, bought from him, to be payed in 3. moneths time.	300	—	—
	Sundry Accompts Debitor to <i>James North</i> L. 255. bought from him to be payed one third in hand, one third in goods, and one third in 3. moneths time viz.			
8	Per Herrings L. 105. for 15. Last at 7. L. per Last	105	—	—
7 8	Per Salmonds L. 150 for 5. last at 30 L. per Last	150	—	—
	6. dito			
8 1	Per Stockines to Cash L. 50 dozen at 20 ſ. per dozen, bought for present money from <i>Iohn Shore</i>	50	—	—
8 1	Per <i>James North</i> to Cash L. 85: payed to him upon Accompt for the one third of the bargain of Salmonds and herrings	85	—	—
8 2	Per <i>Andrew Taverner</i> to Wine L. 120, for 5. Tuns at 24. pounds per Tun, sold to him in truck, for to deliver Hides about 40. pound weight a piece, for which I am to pay 14. ſ. per Cent	120	—	—
9 8 1 8	Hides Debitor to <i>Andrew Taverner</i> L. 119. for 500. Hides weyghing pounds 17000, at 14. ſ. per hundred weyght, received upon Accompt of the Wine	119	—	—
	Cash Debitor to <i>dito Andrew</i> L. 1:---:--- received in money	1	—	—
	8. dito			
9 2	<i>Alexander Dyer</i> , Debitor to Mader L. 113:11:7. for 4. Balls sold to him payable in 2. moneths time, viz. Nr. 1. pounds 1200. 2. pounds 1150. 3. pounds 1080. 4. pounds 1120.			
	Grosse weyght pounds 4550. Tar: 4. per Cent 182.			
	4368. Neat at 52. ſ. per Cent.	113	11	7
1 3	Cash Debitor to sarges L. 50. for 10. P ^s . at 5. L. per P ^s . sold to a Stranger, for present money	50	—	—
	Stock-			

Edinburgh, the 8. day of January, 1682.

		L.	ſs.	d.
8 — 1	Stockines Debitor to Cash 40. L. for 40. dozen bought from 2. Strangers for which I payed money	40	—	—
	9. dito			
1 9 — 9	Sundry Accompts Debitor to <i>Thomas Banker</i> L. 309. for money borrowed on Interest for 6. moneths at 6. per Cent a year, viz. Per Cash L. 300. for the principal summe received Per Interest Accompt L. 9. for the Interest of <i>dito</i> summe	300 9	— —	— —
	10. dito			
10 — 1 9	<i>John Trader</i> Debitor to sundry Accompts L. 209. lent to him upon Interest, for 9. moneths: at 6. per Cent yearly. To Cash L. 200. for the principal summe To Interest Accompt L. 9 for the Interest	200 9	— —	— —
10 — 10	Delivery Accompt Debitor to <i>William Granier</i> L. 250. for 500. Bolls of Wheat, at 10. ſs. per Boll bought from him to be delivered in <i>February</i> next, as by the contract, I being to pay him now upon Accompt 50. L.	250	—	—
10 — 1	<i>William Granier</i> Debitor to Cash L. 50. payed to him upon Accompt of the bargain	50	—	—
	11. dito			
10 — 10	<i>William Farmer</i> Debitor to delivery Accompt L. 262:10. for 500. Bolls of Wheat at 10. ſs. 6. pence per Boll, sold to him to be delivered the 1. of <i>March</i> , he being to pay 100. L. in hand	262	10	—
1 — 10	Cash Debitor to <i>William Farmer</i> , L. 100. received from him upon Accompt of the bargain	100	—	—
	12. dito			
11 — 11	Promise-reckoning Debitor to <i>Paul Politique</i> L. 40. for so much I have promised him, to procure me a Priviledge to put up such a Manufactory for 19. yeares prohibiting all others in that time.	40	—	—
11 — 11	<i>David Fearful</i> , Debitor to Promise-Reckoning L. 30. for so much he promises to pay me when I procure him a protection for his person for 3. yeares	30	—	—
	13. dito			
11 — 1	Wagers accompt Debitor to Cash, L. 20. for so much I have wagered against <i>John Stone</i> , that there shall not be warres betwixt			
	B	France		

Edinburgh, the 14. day of January, 1682.

		L.	ß.	d.
	France and Spaine, before the 1. of March next. The money is configned in hands of William Water	20	—	—
	15. dito			
12 11	William Wall, Debitor to Wagers-accompt 30. L., for so much I have wagered against him, that the Ship <i>Speedwell</i> of <i>Leith</i> , shall arrive from <i>Spaine</i> before the 4. of February	30	—	—
1 11	Cash Debitor to Wagers Accompt 10. L., for so much <i>James Gray</i> hes payed to me, for which I am to pay him 20. if the Ship called the <i>Hope</i> , arrive not from <i>London</i> within 10. dayes	10	—	—
	17. dito			
12 12	<i>Iohn Gray</i> Debitor to Insurance-reckoning L. 12. for 200. L. insured upon the Ship the <i>Gray-bound</i> of <i>Kirkaldy</i> , and her lading from the Road of <i>Leith</i> to <i>Cadix</i> in <i>Spaine</i> , at 6. per Cent which he is to pay me	12	—	—
	18. dito			
1 12	Cash Debitor to Insurance-reckoning L. 10 for 200 L. insured upon the Ship the <i>Swan</i> of <i>Enster</i> at 5 per Cent from this to <i>Bilbo</i> , for which the Master <i>Iohn Seaman</i> hes payed	10	—	—
12	<i>Claes Iansen</i> of <i>Amsterdam</i> , Master of the Ship the <i>Scholl</i> Debitor to fundrie Accompts L. 50 for money lent to him upon Bodomrie, which he is to repay at his arrival with 25 per Cent profite viz.			
1 13	To Cash L. 40 payed to him in money	40	—	—
	To Bodomrie Accompt L. 10. for my advance	10	—	—
	20 dito			
13	<i>Iean le Meer</i> of <i>Rouen</i> , Debitor to fundrie Accompts L. 65 for money lent to him upon Bodomrie, of his Ship <i>la Roche</i> at 30. per Cent to be payed at his arrival to my order viz.			
1 13	To Cash L. 50 payed in money	50	—	—
	To Bodomrie Accompt L. 15 for the Bodomrie money	15	—	—
	22. dito			
13	Voyage to <i>Haver</i> in the <i>Fortune</i> Debitor to fundry Accompts L. 574: 10: Shipped in <i>dito</i> Ship whereof is Master <i>Iohn Wheel</i> of <i>Leith</i> , configned to <i>Thomas Factor</i> to sell for my Accompt, viz.			
7	To Salmond L. 450 for 15 last cost 30 L. per last	450	—	—
	Voyage			

Edinburgh, the 22. day of January, 1682.

		L.	£.	d.
13 8	Voyage to <i>Haver</i> in the <i>Fortune</i> , Debitor to the following Ac- compts, viz.			
	To Herrings L. 105 for 15 Laft	105	—	—
1	To Cash L. 9:10:— for charges payed, viz.			
	Couperage and Pickling L. 5:—:—			
	Waire-houfe-rent L. 1:—:—			
	Portage and Shipping L. 3:10:—			
		9	10	—
13	To Charges Accompt L. 10; for so much owing			
	To the Custome-house L. 6:—:—			
	For Company Dues L. 4:—:—			
		10	—	—
	24. dito			
13 14	Voyage to <i>Haver</i> aforefaid Debitor to <i>William Rich</i> L. 12. for so much <i>dito Rich</i> hath Insured 300. L. to me upon the forefaid Voyage at 4. per Cent	12	—	—
	26. dito			
1 5	Cash Debitor to <i>Jan Claesen</i> in <i>Amsterdam</i> , my Accompt cur- rant L. 100. for a bill drawn on him at 35 : 6. gr. fl. per L. <i>Ster-</i> <i>ling</i> payable at usance to <i>John Nihil</i> , the value I have received here from <i>Peter Black</i> , is in L. <i>Flemish</i> L. 177. 10. sh.	100	—	—
	28. dito			
4 5	<i>Thomas Trader</i> , Debitor to <i>Walter White</i> at <i>London</i> , my Ac- compt Currant L. 106. drawn upon <i>dito White</i> , for my Ac- compt to be payed at 6. dayes sight to <i>Iohn Farnier</i> , the value I am to receive here from <i>dito Trader</i> , with 6 per Cent for Ex- change	100	—	—
14	To <i>London</i> Exchange L. 6. for Exchange	6	—	—
1 12	Cash Debitor To <i>William Wall</i> L. 30. received from him for the wager, the Ship being arrived	30	—	—
11 1	Wagers Accompt Debitor to Cash L. 20: payed to <i>James Gray</i> for the wager I made which I have lost	20	—	—
	3. dito			
11 1	<i>Paul Politique</i> Debitor to Cash L. 40, payed to him According to my promise, he having procured the priviledge for me as he pro- mised	40	—	—
	4. dito			
1 11	Cash Debitor to <i>David Fearful</i> L. 30 : received from him ac- cording to promise for the 3. yeares protection procured for him	30	—	—

Edinburgh, the 6. day of February, 1682.

		L.	ſ.	d.
$\frac{5}{12}$	Jan Claſen in <i>Amſterdam</i> my Accompt Currant, Debitor to <i>Claes Iauſen Skipper</i> L. 50. for ſo much payed by him to <i>dito Ian Claſen</i> for the money let him on Bodomrie . . .	50	—	—
	7. <i>dito</i>			
$\frac{13}{13}$	Bodomrie Accompt Debitor to <i>Iean la Meer</i> L. 65. for ſo much loſt, having received advice that the ſaid <i>la Meer</i> is caſt away with his Ship, to whom I lent 50. L. with the Bodomrie is . . .	65	—	—
$\frac{6}{14}$	<i>Iean du Bois</i> at <i>Rouen</i> my Accompt Currant, Debitor to <i>Iohn Bancker</i> L. 93: 6: 8 for 400 Crowns at 56 pence per Crown, remitted to him for my Accompt in Bills of <i>dito Bancker</i> , at 10 dayes ſight; the value I am to pay upon demand by <i>Pier Petit</i> . . .	93	6	8
	9 <i>Ditto</i>			
	Sundry Accompts Debitor to <i>Iohn George</i> L. 54: for a Bill drawn for my accompt by <i>Thomas Mercer</i> of <i>London</i> , payable to <i>dito George</i> at 6 weeks ſight with 8. per Cent loſs, viz.			
$\frac{6}{14}$	Per <i>Thomas Mercer</i> my Accompt Currant L. 50. for the Bill . . .	50	—	—
$\frac{14}{14}$	Per <i>London Exchange</i> L. 4: for Exchange of it . . .	4	—	—
	11. <i>dito</i>			
$\frac{7}{1}$	<i>David Fiſher</i> Debitor to ſundry Accompts L. 300. payed to him in full payment of the <i>Salmond</i> , he rebating me 2 per Cent for preſent payment.			
7	To Caſh L. 294: payed in money . . .	294	—	—
	To <i>Salmond</i> L. 6 for the rebate on the ſame . . .	6	—	—
	12. <i>dito</i>			
$\frac{1}{2}$	Sundrie Accompts Debitor to <i>Alexander Dyer</i> L. 113: 11: -- received from him in payment of the <i>Mader</i> rebating 50. ſ.			
9	Per Caſh L. 111: 1: 7. Received in money . . .	111	1	7
	Per <i>Mader</i> L. 2: 10: -- for the Rebate . . .	2	10	—
$\frac{1}{4}$	Caſh Debitor To <i>Thomas Trader</i> L. 106 received from him, for the value of the Bill I gave him . . .	106	—	—
	14. <i>dito</i>			
	Sundry Accompts Debitor to <i>Thomas Trader</i> L. 85. received from him in full payment of the Ballance of former Accompts viz.			
$\frac{1}{15}$	Per Caſh L. 81: received in money . . .	81	—	—
$\frac{4}{4}$	Per Profite and loſs L. 4: -- for the rebate . . .	4	—	—
$\frac{1}{4}$	Caſh Debitor to <i>James Truſtie</i> L. 100: received from him in full payment, rebating 4 per Cent . . .	100	—	—
	Profite			

Edinburgh, the 16. day of February, 1682.

		L.	ſ.	d.
15 1	Profite and loſs Debitor to Caſh L. 4: for the rebate of the foreſaid ſumme allowed him	4	—	—
	16. dito			
5	George Dane Debitor to ſundry Accompts L. 45 payed to him in full payment of all Accompts, he rebating 3 L. of the Ballance viz.			
1	To Caſh L. 42 payed in money	42	—	—
15	To profite and loſs L. 3 for the rebate	3	—	—
	17. dito			
5	Alexander Norman Debitor to ſundrie Accompts L. 50, payed to him my bond, he rebating me 30 ſ. viz.			
1	To Caſh L. 48: 10: payed in money	48	10	—
15	To Profite and loſs: L. 1: 10: for the rebate	1	10	—
	17. dito			
8 8	Iames North Debitor to Stockines L. 94: 10: for 90 dozen at 21 ſ. per dozen, delivered to him in part of payment	94	10	—
	19. dito			
10 12	William Granier Debitor to Iohn Gray L. 12 for ane aſſignation on dito Granier for Inſurance 200 L. at 6 per Cent	12	—	—
	19. dito			
14 15	Iohn Banker Debitor to Iohn Claſen my Accompt Currant L. 88: 4: 8. for 150 L. Flemiſh at 34. ſ. Flemiſh per L. Sterling drawn upon dito Claſen for my Accompt, payable at uſance to dito Banker or his order; the value he is to pay me here	88	4	8
	20. dito			
10 5	Iohn Trader Debitor to Iohn Claſen my Accompt Currant L. 50 for 90 L. Fleamiſh at 36 ſ. Fleamiſh per L. Sterling, remitted to me in Bills of Ian Ianſen upon dito Trader payable on 8. dayes ſight	50	—	—
	21. dito			
6 15	Thomas Mercer at London my Accompt Currant, Debitor to Alexander North L. 100: remitted to him for my Accompt in Bills of William Watt, upon Peter Wills at 6 dayes ſight; the value I am ordered to pay to dito North, in 10 dayes, for which I have given my note	100	—	—
14 15	London Exchange to Alexander North L. 6, for the Exchange of the foreſaid ſumme	6	—	—
	22. dito			
15 6	Pier Fonteyn my accompt Currant, Debitor to Thomas Mercer my Accompt Currant L. 93: 8: 4 for 400 Crowns at 56 p. per Crown drawn upon dito Mercer by dito Fonteyn, for my Accompt payable at on half uſance to Iohn Black	93	8	4

In Edinburgh, the 22. day of February, 1682.

		L.	ſ.	d.
5	George Dane Debitor to sundry accompts L. 54: for a Bill remitted to me by Walter white of London, at 3 dayes sight, upon dito Dane, Exchange at 8 per Cent, viz.			
5	To Walter White L. 50 for the Bill	50	—	—
15	To London Exchange L. 4, for the Exchange of it	4	—	—
	23. dito			
15	Pier Fontain at Burdeaux my Accompt Currant Debitor to Ian Clafen in Amsterdam my Accompt Currant L. 46:13:4, in Crowns 200, at 98 gr. Fleamish per Crown, is L. 81:13:4 Fleamish and here at 56 pence per Crown	46	13	4
5				
	24. dito			
10	Thomas Faſtor at Haver du Grace my Accompt on time, Debitor to Voyage to Haver in the Fortune L. 583:6:8 for 2500 Crowns at 56 pence per Crown for the neat product of the Cargo I ſent him in the ſorſaid Ship, as by his letter of the 10 Inſtant, that he hath ſold the ſame, half to be payed ready money, the other in 4 moneths time, is here free of all Charges, as per Accompt ſent me	583	6	8
13				
	25. dito			
12	Infurance Reckoning Debitor to Caſh L. 180 payed to the order of John Seaman for the 200 L. which I infured upon his Ship and lading, having certaine Intelligence of her being loſt at Sea and all her loadning, they have rebated 10 per Cent.	180	—	—
1				
18	Thomas Faſtor at Rouen my accompt Currant Debitor to dito Thomas my Accompt on time L. 291:13:4, for 1250 Crowns received by him, of my goods ſold	291	13	4
15				
	Merchandiſe from Rouen in the Ship the Pearle Debitor to ſundrie accompts L. 355:15: Shipped by Daniel Denier, for my Accompt, according to the Bills of lading and Invoys, this day received viz.			
16	To dito Denier my Accompt currant L. 329 for the firſt coſt and charges viz.			
16	3 Caſques containing 30 dozen of Coudebeck Hatts, coſt			
	L. 1260:—:—			
2	Boxes containing 10. Ps. of Taffity			
	L. 1400:—:—			
1	Box containing 100. Ps. of Kibbens			
	L. 1320:—:—			
	L. 3980:—:—			
	For his charges and proviſion			
	250:—:—			
	L. 4230:—:—			
	Is in Crowns 1410. at 56. pence per Crown			
		329	—	—
	To			

Edinbvrgh, the 26. day of February, 1682.

L | s. | d.

1	To Cash L. 16: 15: paid for charges here			
	Fraight	L. 3: 10: --		
	Custome	L. 12: --: --		
	To Porters and Shoar Dues	L. 1: 5: --		
			16	15
13	To charges Accompt L. 10: for my bond given for Excise payable in 6. Moneths to <i>A. B.</i>		10	
16	Wheat Debitor to fundrie Accompts L. 278 for 556 Bolls at 10. s. per Boll, received from <i>William Granier</i> , as per former bargain viz.			
10	To delivery Accompt L. 250 for 500 Bolls at 10 s.		250	
10	To <i>William Granier</i> L. 28 for 56 Bolls at 10 s. received more then the bargaine		28	
	28. dito			
10	Delivery Accompt Debitor to Wheat L. 262: 10: for 500 Bolls at 10 s. 6. pence, delivered to <i>William Farmer</i> , according to former bargain		262	10
10	<i>William Granier</i> , Debitor to <i>John Trader</i> L. 50 for ane assignation received from <i>dito Trader</i> , upon <i>William Granier</i> , at sight		50	
	March 1.			
10	<i>William Granier</i> , Debitor to <i>William Farmer</i> L. 116. assigned him upon <i>dito Farmer</i> , for what I owed on the bargaine of Wheat		116	
16	<i>Henry Haberdasher</i> , Debitor to Merchandise from <i>Rouen</i> in the <i>Pearle</i> , L. 60 for 12 dozen of Coudebeck Hatts, at 5 L. per dozen, payable on demand		60	
17	<i>Mathew Millener</i> , Debitor to Merchandise from <i>Rouen</i> , L. 189: 3: --. Sold to him at 26 pence per Liver payable in 3 moneths, viz.			
16	5 Ps. of Taffity cost as per Invoys	L. 750: --: --		
	50 Ps. of Ribbens	L. 660: --: --		
	8 Dozen of Coudebeck-hats	L. 336: --: --		
	3. dito		189	
17	<i>William Cranier</i> , Debitor to Merchandise from <i>Rouen</i> in the <i>Pearle</i> L. 130, sold to him, to be payed half present money, the rest in 3 moneths time, viz.			
16	10 Dozen of Coudebecks at 5 L. 4 s.	L. 52: --: --		
	3 Ps. of Taffity 120 Ells at 8 s.	L. 48: --: --		
	20 Ps. of Ribbens, at 30 s. per Ps.	L. 30: --: --		
			130	3
	C 2	Cash		

Edinburgh, the 6. day of March, 1682.

			L.	£.	d.
1	Cash Debitor to Merchandise from <i>Rouen</i> L. 77: sold to <i>Peter Black</i> for ready money.				
16	2 Ps. of Taffity 80 Ells at 8 <i>£.</i> per Ell L. 32.				
	30 Ps. of Ribbens.				
	10 Ps. at 25 <i>£.</i>	L. 12:10:--			
7	10 Ps. at 30 <i>£.</i>	L. 15:--:--			
7	10 Ps. at 35 <i>£.</i>	L. 17:10:--			
		L. 45.	77		
	6. <i>dito</i>				
17	<i>Voyage to Rotterdam in the Ship Bonaventure, Debitor to David Miller in Aberdeen L. 970 as by his Letter of the 2 instant, that he has Shipped for my Accompt in the foresaid Ship, (whereof is Master Peter Had-</i>				
17	<i>dock,) consigned to William Claesen, to sell for my Accompt, viz.</i>				
	20 Lasts of Salmonds at 30 <i>L.</i> per Last	L. 600:--:--			
	50 Dozen of Stockines at 20 <i>£.</i> per Dozen	L. 50:--:--			
	5 Packs of Playding as per Accompt	L. 280:--:--			
		L. 930:--:--			
	For Custome and charges, and his provision conforme to Accompt	40:--:--			
			970		
	7. <i>dito</i>				
17	<i>David Miller of Aberdeen, Debitor to fundry Accompts L. 537, Shipped for his Accompt and by his order in the Ship called the Hope whereof is Master Peter Green, viz.</i>				
2	To Wines L. 216 for 9 Tuns, at 24 <i>L.</i> per Tun		216		
2	To Seck L. 220 for 10 Butts at 22 <i>L.</i> per Butt		220		
2	To Irone L. 101:5:-- for 500 Barrs weyghing pounds 13500 at 15 <i>£.</i> per Cent		101	5	
	9. <i>dito</i>				
1	Cash Debitor to fundry Accompts L. 109:--:-- received from them, <i>viz.</i>				
5	To <i>George Dane</i> L. 54 received from him		54		
7	To <i>Peter Couper</i> L. 55 received upon Accompt		55		
	10. <i>dito</i>				
17	<i>David Miller Debitor to Cash L. 4:8: payed for charges on his goods, viz.</i>				
1	For Portage, Shoar Dues, and Boat-fraight		4	8	
	12. <i>dito</i>				
17	<i>David Miller of Aberdeen Debitor to Cash L. 162 for 150 L. remitted by me to Thomas Gray of London, for Accompt of</i>				
1					
	<i>dito</i>				

Edinburgh, the 13. day of March, 1682.

		L.	£.	d.
	<i>dito Miller</i> , at 6 dayes fight in Bills of <i>William Black</i> , upon <i>James White</i> , the value payed here with Exchange at 8 per Cent	162	—	—
	13. <i>dito</i>			
17 4	<i>David Miller</i> , Debitor to <i>James Trusty</i> L. 108 for 100 drawn on me by <i>Thomas Gray</i> at <i>London</i> , payable to <i>James</i> aforesaid or order, at 10. dayes fight with 8 per Cent for Exchange	108	—	—
15 1	<i>Alexander North</i> , Debitor to Cash L. 106 payed to him for the Bill which I gott upon <i>Peter Wills</i> , from <i>William Watt</i>	106	—	—
	15. <i>dito</i>			
18 6	<i>William Watt</i> , Debitor to <i>Thomas Mercer</i> at <i>London</i> , my Accompt currant L. 108:16: for so much <i>dito Mercer</i> hes redrawn on me for <i>dito Watts</i> Bill which is returned protested, for non payment, Exchange at 8 per Cent, with his charges for protest, provision, and ports of letters	108	16	—
6 4	<i>Thomas Mercer</i> , my Accompt currant, Debitor to <i>Thomas Trader</i> L. 108:16: for the foresaid Bill redrawn on me, payable at 10 dayes fight, to <i>dito Trader</i>	108	16	—
17 18	<i>David Miller</i> Debitor to <i>Symon Story</i> L. 150 drawn on me, on 6 dayes fight, payable to <i>dito Story</i> or order	150	—	—
	17 <i>Dito</i>			
13 1	Per charges Accompt Debitor to Cash L. 10:—:— payed for Customs and charges on the Voyage to <i>Haver</i>	10	—	—
	20. <i>dito</i>			
1 18	Cash Debitor to Ship the <i>Fortune</i> her Accompt of Voyages L. 16 received from the Master <i>Iohn Seaman</i> for my one third part profite of the last Voyage	16	—	—
	Sundry accompts Debitor to <i>Martine Tenant</i> L. 36 received from him in full payment of his last years rent viz.			
4	Per House furnishing and Novables accompt L. 22 for.			
	A large Looking-glals L. 8:—:—			
	A Table L. 4:—:—			
	A Cabinet L. 10:—:—			
1 4	Per Cash L. 14 received in money	22 14	—	—
	D Interest-			

Edinburgh, the 21. day of March, 1682.

		L.	℔.	d.
9 4	Interest-accompt Debitor to <i>James Trustie</i> L. 3: 4: 9. for 6 moneths Interest of L. 108. for which I have given my bond payable in that time, with Interest at 6 per Cent a year, and taken up the Bill I accepted of <i>David Miller</i>	3	4	9
	22. dito			
18	<i>Symon Storie</i> Debitor to sundrie Accompts L. 150 delivered to him in full payment of the Bill of <i>David Miller</i> which I accepted, viz.			
18	To <i>William Watt</i> L. 108: 16: for ane assignation, in full payment of his protested Bill	108	16	—
1	To Cash L. 41: 4: paid in money	41	4	—
	23. dito			
19 18	<i>Andrew Banker</i> Debitor to <i>Thomas Factor</i> my Accompt Currant L. 117: 1: 6. for 500 Crowns at 56½ pence per Crown remitted to me by <i>dito Factor</i> , for my Accompt in Bills of <i>lean de Wael</i> , date 8 Instant, at half usance, upon <i>dito Banker</i> , which he hath accepted	117	1	6
	26 Dito			
1 15	Cash Debitor to <i>Thomas Factor</i> my Accompt Currant L. 114: 11: 8. for 500 Crowns at 55 fs. per Crown, redrawn upon him for my accompt for the protested bill of <i>Andrew Banker</i> , at usance, payable to <i>William Welsh</i> , the value here received	114	11	8
	<i>Andrew Banker</i> Debitor to Charges Accompts L. 6 for Charges on his protested Bill, viz			
19 13	For redrawing 500 Crowns at 1 and a half pence loss L. 3: 2: 6. For protest and other Charges L. —: 6: 6. Interest for 3 moneths delay, which I grant him L. 2: 11: —	6	—	—
	29. dito			
18 15	<i>Thomas Factor</i> my accompt Currant Debitor to <i>dito Factor</i> my accompt on time L. 291: 13: 4. for 1250 Crowns at 56 pence, for so much received by him, for the debts was standing out for my accompt, rebating 3 per Cent for present payment	291	13	4
15 18	Profite and loss Debitor to <i>Thomas Factor</i> my accompt Currant L. 8: 14: 2. for 37 and one third of a Crown, at 56 pence for the rebate of the foresaid summe	8	14	2

Ship

Edinburgh, the 2. day of Aprile, 1682.

L. £. d.

18
1 Ship the *Fortune* her Accompt of Voyages, Debitor to Cash L. 9:
for my one third outrig of the same, as by the Skippers ac-
compt, for a voyage to *Dantsick* and *Burdeaux* &c.

9 — —

3. dito

19
3 *James Dyer* in *Dundie* my Accompt of Indigo, Debitor to Indigo
Louro L. 180. for 4 boxes sent to him to sell for my accompt, cost me
1 Dito Accompt Debitor to Cash L. --: 18 for charges, 18
Seller rent L. --: 18: --
Carriage, shoar dues &c L. --: 10: --

180 — —

0 18 —

4. dito

19
9 Voyage to *Amsterdam* in hides Debitor to Sundrie Accompts L.
128: 12: shipped in the Ship the *Falkon* of *Amsterdam* whereof
is Master *Symon Pieterß*, Configned to *Iohn Clasen* to sell for
my Accompt viz.

119 — —

9 12 —

9 To hides L. 119, for 500 Cost me

1 To Cash L. 9: 12: for Charges, as per the *Invoys-Book*, Fol. 2.

6. dito

9
4 Interest Accompt Debitor to *Thomas Trader* L. 3: 5: for my Bill of
L. 108: 16: drawn by *Thomas Mercer*, for which he hath taken
my bond payable in 6 moneths with Interest, at 6 per Cent a
year is

3 5 —

10. dito

6
5 *Thomas Mercer* in *London* my Accompt Currant Debitor to *Iohn*
Clasen in *Amsterdam* my Accompt Currant L. 100 for 180 L.
Fleams remitted by him to *dito Mercer* for my Accompt at 36 £.
Fleams per L. *Sterl.* in Bills of *Jacob Jansen*, at usance, payable by
Iohn Dyer

100 — —

12. dito

19
6 *Iohn Black* Debitor to *Thomas Mercer* my Accompt Currant L. 50.
remitted to me in Bills of *William White*, at 3 dayes sight, Ex-
change at 6 per Cent upon *dito Black*
14 Per *dito* to *London* Exchange L. 3 for the Exchange

50 — —

3 — —

15. dito

20
20 Voyage to the *Lewes* with *Thomas Venturer*, Debitor to sun-
dry accompts L. 41. sent with him for my accompt in the
Ship the Swallow of *Leith*, *Iohn Sharpe Master*,
to bring me returns in *Herrings*, viz.

20 To *Peeter Clapboord Couper* L. 8. for 10 Last of empty Casques
bought, to be payed in 3 moneths

8 — —

Edinburgh, the 18. day of Aprile, 1682.

		L.	ſ.	d.
1	To Caſh L. 33 for 20 Bolls of ſalt payed at 9 ſ.	L. 9: --: --		
	In money ſent	L. 24: --: --		
	18. dito		33	--
19	John Black Debitor to Charges accompt L. 5: 11: for his Bill			
13	of 50 L. which I have proteſted, for Exchange and Charges			
	on the ſame viz.			
	For the proteſt &c	L. --: 5: --		
	Exchange at 10 per Cent of 53 L. is	L. 5: 6: --		
	20. dito		5	11
6	Pieter Gray, Debitor to John Black L. 58: 11: -- for a bond of			
19	dito Gray, received from him, payable at Whitſunday, in full			
	payment of his proteſted Bill			
	24. dito		58	11
6	John Farmer, Debitor to ſeveral accompts L. 105: 10: ſold			
	to him, payable in 6. moneths, otherwiſe if he pay pre-			
	ſent money, to rebate at 8 per Cent			
	a year, viz.			
2	To Seck L. 94: 10: for 4 Butts and ane half, at 2 1. L. per Butt			
2	To Wine L. 11: for half a Tun			
			94	10
			11	--
	Sundry Accompts Debitor to charges Accompts L. 14: 5: for			
	ſeveral ſmall charges, as by Accompt in the Book of			
	petty charges, viz.			
2	Per Seck L. 7: 10: for charges on it, being all ſold			
2	Per Wine L. 6: 15: for charges			
13	27. dito		7	10
			6	15
20	Mum Debitor to Jan Claefen in Amſterdam, my Accompt cur-			
5	rant L. 51: 8: for 26 Barrels Shipped by order of dito Claefen			
	for my Accompt at Bremen, by Ioachim Fredricks, as per In-			
	voys, coſt with all charges 221 Croſs Dollers, is here at 56 pence			
	per Doller			
1	Per dito to Caſh L. 4: 10: for Freight and charges payed here			
	28. dito		51	8
			4	10
	Several Accompts Debitor to Mumbeer L. 50: 5: 6. ſold to			
	ſeveral perſons, viz.			
5	Per George Dane L. 35: 2: for 12 Barrels at 13 Rixdollers, payable			
	on demand			
1	Per Caſh L. 15: 3: 6. for 6 Barrels for ready money to ſundry per-			
20	ſons, is			
			35	2
			15	3 6
	Mum			

Edinburgh, the 28. day of Aprile, 1682.

		L.	ſ.	d.
20 13	Mum Debitor to charges Accompt L. 2:10. for so much I find by the petty charges book, payed for couperage and seller rent	2	10	—
	29. dito			
14 16	John George Debitor to Henry Haberdasher L. 54. for ane assignation on him, payable to dito George in full of my accepted Bill of Exchange	54	—	—
	May 1.			
	Sundrie Accompts Debitor to David Vintner L. 125 for so much as he hath satisfied what he owed, viz.			
8 1 7	Per James North L. 75:10: for a precept drawn on sight, payable to dito North	75	10	—
	Per Cash L. 49:10: received from him in money	49	10	—
	2. dito			
16 14	Daniel Denier my Accompt Currant Debitor to London Exchange L. 229:3:4. for 1000 Crowns at 55 ſ. per Crown, drawn by him upon me for my Accompt payable at 2 ufance to Pier Patin or order in London, which I have accepted to pay at Thomas Mercers Houſe	229	3	4
	5. dito			
16 18	Daniel Denier my accompt currant Debitor to Thomas Factor my Accompt currant L. 113. for 410 Crowns, at 56 pence. Drawn by me on dito Factor for my Accompt payable at one half ufance to dito Daniel	113	—	—
	8. dito			
13 1	Bodomrie Accompt Debitor to Cash L. 50. payed to John Cornelisen Skipper, upon his Ship the Hope of Amsterdam, at 20 per Cent, to be repayed at his arrival	50	—	—
	10. dito			
20 1	William Rich, my Accompt with him in Company Debitor to sundrie Accompts L. 250 stocked in with him in traf- fique for 6 Moneths, of which he is to give accompt.			
3 1	To Cloath L. 120. for 10 P ^s . Cost me	120	—	—
	To Cash L. 130. in money payed to him	130	—	—
14 1	William Rich Debitor to Cash L. 12. payed to him what I owed for Insurance	12	—	—
	E Voyage			

Edinburgh, the 11. day of May, 1682.

L. s. d.

21	Voyage from Burdeaux in the Dolphine Debitor, to Pier Fontain			
15	my Accompt currant L. 121:6:8. for 12 Tuns of Wine, Ship- ped by him for my Accompt in the Dolphine of Leith foresaid, whereof is Master Iohn de Griek, cost with all charges and pro- vision 520 Crowns at 56 pence, is	121	6	8
	14. dito			
21	John Claesen of Amsterdam his Accompt of Merchandise Debi- tor to sundry Accompts L. 45. for charges on the following goods, received out of the Ship called the Lyon, whereof is Master Jooft Jansen, consigned to me by dito Claesen, to sell for his Accompt, being marked and Numbered, as in the mar- gent, viz.			
No. 1.	6 Balls of Mader onberooft			
to	3 Barrels of East-India Flat-Indigo.			
13	3 Casques with Wooll-cards.			
1	1 Box with Silk stuffs.			
	To Cash L. 33. for charges payed out.			
	Fraight L. 10:--:--			
	Custome L. 20:--:--			
	Portage, and Port charges L. 3:--:--			
13	To charges Accompt L. 12 for Excise payable in 6 moneths	33	12	
	18. dito			
12	Jan Claesen his Accompt currant Debitor to sundry Accompts L. 348:10: bought from several persons for his Accompt to be returned with the foresaid Ship.			
	The goods are bought as followeth, viz.			
21	To William Flesher, L. 96. for 300 Salt Hides, weyghing pounds			
21	12000 at 16 s. per Cent, bought from him payable in 3 mo- neths time	96		
15	To Alexander North. L. 125 for 100 Cakes of Tallow, weyght neat pounds 1000. at 25 s. per Cent, bought from him payable on demand	125		
1	To Cash L. 37:10: for 6 Casques of Tallow, as per Invoys-book, from John Black, and payed	37	10	
14	To William Rich, L. 90 for 3 Lasts of Salmonds at 30 L per Last, payable on 2 moneths	90		
	20. dito			
21	John Claesen his accompt currant, to sundry accompts L. 3:19:4. for Custome and charges on his Cargo Shipped aboard the Lyon, viz.			
	To charges accompt L. 25. as per Invoys-book	25		
13	To Provision accompt L. 6:19:4 for inbuying and Shipping the foresaid goods L. 348:10: at 2 per Cent	6	19	4
22				
	Charges			

Edinburgh, the 21. day of May, 1682.

L. β. d.

13
1

Charges accompt Debitor to Cash L. 18. payed of the foresaid charges, viz.

For Custome L. 12:--:--
Portage, and Shoar Dues L. 6:--:--

18

22. dito

22
21

Thomas Trusty Debitor to John Claesen his Account of Merchandise L. 88:13:2. sold to him for accompt of *dito* Claesen, payable in 3. moneths time.

1 Casque containing 10 dozen of Wool-cards. at 50 *fs.* L. 25.
2 Balls of Mader weyghing, viz.

Nr. 1. pounds 1150. } Gros pounds 2210.
2. pounds 1060. } Tar 4 *per Cent* 88.

Neat pounds 2122. at 3. *L. per Cent*
L. 63:13:2.

88 13 2

5
21

Alexander Norman, Debitor to John Claesen his accompt of Merchandise L. 143:14: sold to him, payable on demand, viz.

2 Casques of Wool-cards, contains 20 dozen, at 45 *fs.* *per* dozen L. 45.

3 Casques of Indigo weyghing, viz.

Nr. 1. pounds 250. }
2. pounds 240. } Gros pounds 700.
3. pounds 210. } Tar 6 *per Cent* 42.

Neat pounds 658. at 3. *fs.* *per pound*
L. 143:14:--

143 14

23. dito

1
21

Cash Debitor to John Claesen, his accompt of Merchandise L. 162:10: for a box containing 6 Ps. of Plain Taffety, which cost in *Holland*, as *per* Invoys 1500 gilders, at 26 pence *per* gilder, sold to him for present money received

162 10

22
21

Richard Dyer, and Simon Black, Debtors to John Claesen his Accompt of Merchandise L. 115:10:8 for 4 Balls of Mader sold to them for his Accompt, payable half present money, and half in 6 moneths, viz.

Nr. 3. pounds 1050. }
4. pounds 1120. } Gros pounds 4150.
5. pounds 1030. } Tar 4 *per Cent* 166.
6. pounds 950. }

Neat pounds 3984 at 58 *fs.* *per Cent*

115 10 8

Edinburgh, the 25. day of May, 1682.

L. s. d.

6
21 Thomas Mercer at London, my Accompt Currant Debitor to Jan Claesen in Amsterdam his Accompt Currant, L. 150 drawn on him by me for his Accompt, payable to *dito* Mercer for my Accompt at 2 usance 150 — —

26. *dito*

6
21 Peter Gray, Debitor to Ian Claesen his accompt currant L. 45: 16: 8. for 500 gilders at 22 pence *per* gilder, drawn upon him, payable at 10 dayes sight to Pieter Jacobsen or order value *dito* Gray is to pay me here 45 16 8

27. *dito*

6
21 Thomas Mercer at London my accompt currant Debitor to John Claesen in Amsterdam, his accompt courant L. 60 remitted by him to *dito* Mercer in his own Bills at usance for my Accompt, in payment of the goods I sent him, as by his Letter of the 25 Instant new stile. 60 — —

28. *dito*

1
6 Cash Debitor to Peter Gray L. 104: 7: 8. received from him in full of what he owed 104 7 8

29. *dito*

22
13 Jean du Bois of Roüen, his accompt of French Salt, Debitor to charges accompt L. 125 for charges on a lading of Salt, sent me *per* Ship called the Fortune, whereof is Master Nicolas Pier, laden by Jean le Grand at Rochel for accompt, and by order of *dito* du Bois, as per Invoys, and Bill of Lading, viz.

Fraight L. 60:--:--
Custome, Excise and Bullion L. 50:--:--
Porterage, Shoar Dues, and other charges L. 15:--:--

125

30. *dito*

23
21 Robert Fisher of Innernefs, Debitor to Jean du Bois his Accompt of Salt L. 112: 10: for 250 Bolls at 9 s. *per* Boll sold, payable in 6 months time 112 10 —

June 25

1
21 Cash Debitor to Jean du Bois his Accompt of Salt L. 90 for 200 Bolls at 9 s. *per* Boll sold to several persons for ready money 90 — —

3. *dito*

23
21 Charles Packer of Aberdeen Debitor to Jean du Bois his Accompt of Salt L. 318: 15: for 750 Bolls at 8 s. 6. pennies *per* Boll, sold 318 15 —

Edinburgh, the 3. day of Iune, 1682.

		L.	ſ.	d.
	to him, payable half present money, the other in 4 moneths time in Salmonds			
1	Per Cash to <i>dito</i> Packer L. 159: 7: 6. received upon Accompt	318	15	—
23		159	7	6
	4. <i>dito</i>			
22	Iean du Bois <i>his accompt of Salt Debitor to Several accompts</i>			
1	L. 15: 9: for Charges, viz.			
	To Cash L. 5: payed out, viz.			
	Measuring L. 3: 10: --			
	Ware-houſe-Room L. 1: --: --			
	Drink money and other pettie Charges L. --: 10: --			
22	To provision accompt L. 10: 8: for my Provision of 621: 5: at 2 <i>per Cent</i> for ſales	5	—	—
		10	8	—
	5. <i>dito</i>			
21	Iohn Claefen <i>his accompt of Merchandiz Debitor to ſundrie accompts</i> L. 15: 9: for charges on his goods being all ſold, viz.			
1	To Cash L. 5: 5: payed out			
	For ware-houſe rent L. 1: 10: --			
	Weyghing and other work L. 2: --: --			
	Spent in bargaining L. 1: 15: --			
22	To provision accompt L. 10: 14: for my Provision of L. 521: at 2 <i>per Cent</i> for ſales	5	5	—
		10	4	—
	6. <i>dito</i>			
23	Iean du Bois <i>his accompt Currant Debitor to Thomas Mercer my accompt Currant</i> L. 100 remitted to him in my own Bills at uſance for money received on Accompt of his Salt	100	—	—
1	Cash Debitor to <i>Richard Dyer</i> and <i>Symon Black</i> L. 57: 15: 4 received upon accompt of <i>Iohn Claefeus</i> Mader			
22		57	15	4
	7. <i>dito</i>			
21	Iohn Claefen of <i>Amſterdam</i> <i>his accompt Currant Debitor to charges</i> accompt L. 52: 2: for Charges upon his goods received by the Ship the <i>Dolphin</i> , <i>Pieter Cornelifen</i> Maſter, as <i>per Faſtor Book</i> .			
13		52	2	—
13	Charges accompt Debitor to Cash L. 30: 2: for ſo much I have payed of the foreſaid Charges			
1		30	2	—
	F			
	Cash			

Edinburgh, the 9. day of Iune, 1682.

		L.	ſs.	d.
1	Cash Debitor to sundrie Accompts 284: 6: received in full payment of what they were owing, viz.			
5	To Alexander Norman L. 143: 14: received in payment of what I fold him for accompt of Iohn Claesen	143	14	—
5	To George Dane L. 35: 2: received from him	35	2	—
6	To Iohn Farmer L. 105: 10: received from him, for which I have rebated L. 3	105	10	—
15	Profite and losſ Debitor to Cash L. 3 for the rebate of the foreſaid ſummes	3	—	—
23	Cash Debitor to theſe perſons following L. 159: 7: 8. received in payment of what they owed, viz.			
6	To Pieter Gray L. 104: 7: 8. received in full of all accompts	104	7	8
7	To Pieter Couper received	55	—	—
	10. dito			
9	Thomas Banker Debitor to ſundrie accompts L. 309 payed to him what I owed on Intreſt.			
23	To Cash L. 100 payed in money	100	—	—
10	To Iohn Trader L. 209 for his band aſſigned to dito Banker	209	—	—
13	Charges accompt Debitor to Cash L. 166: 15: payed to ſeveral perſons, for what I owed for Charges.			
23	Upon Seck, Wine and Mumbeer	L. 16: 15: —		
	In Shipping Iohn Claſens goods	L. 7: —: —		
	Charges upon Ian du Bois Salt	L. 125: —: —		
	11. dito			
15	Alexander North Debitor to Iohn Claesen his accompt Currant L. 125 drawn upon him at 35 ſs. Fleams per L. Sterling, payable at uſance to dito North, the value I was owing him	125	—	—
23	Cash Debitor to Mathew Milner L. 189: 3: received from him in full payment	189	3	—
17	12. dito			
23	Cash Debitor to William Cranier L. 130 received in full payment of all accompts	130	—	—
17	13. dito			
24	Willem Cornelisen of Rotterdam my accompt Currant Debitor to Voyage to Rotterdam in Ship the Bonavanture L. 1041: 13: 4.			
17				

for

Edinburgh, the 13. day of June, 1682.

L. £. d.

for L. 1875 Fleams, as per accompt sent me in his letter of date 2 Instant, that he hath sold the Salmonds which was sent him for my accompt from *Aberdeen*, and orders me to draw for the value

1041 13 4

5
13

Ian Claesen my accompt Currant Debitor to Bodomrie accompt L. 60: as by his letter of 3 Instant, that he hath received the money I payed *Ian Cornelisen* Skipper upon Bodomrie, being 50 L. at 20 per Cent

60 — —

15. dito

23
11

Cash Debitor to wagers accompt L. 30 received the wager which I laid against *Iohn Stone*; which being referred they allowed me only 10 L. more then I Configned, having gained

30 — —

23
9

Cash Debitor to *Thomas Banker* L. 600 Borrowed from him at Interest, at 6 per Cent a year but am to restore it upon a moneths advertisement

600 — —

17. dito

24
21

David Dyer Debitor to *Iohn Claesen* his accompt Currant L. 158: 4: for 6 balls of Mader sold to him on 3 moneths time, as per Factor book

158 4 —

4
24

London Exchange Debitor to *Richard Bancker* his accompt of Ready money L. 319: 5: for 3 Bills remitted to me for his accompt, viz.

L. 100 Upon *Andrew Watts*, at 3 dayes sight,
Exchange at 6 per Cent

L. 106:--:--:

L. 50 Upon *Thomas George*, at 4 dayes sight,
Exchange at 7 per Cent

L. 53:10:--:

L. 150 Upon *David Williams*, at 6 dayes sight,
Exchange at 6 and one half per Cent

L. 159:15:--:

L. 300

319 5 —

19. dito

24
23

Richard Bancker of London his accompt of ready money Debitor to Cash L. 105 for 100 L. remitted to him for his accompt in bills of *William Foot* upon *Iohn Gerard*, at 3 dayes sight, the value payed here

105 — —

20. dito

23
21

Cash Debitor to *Iohn Claesen* his accompt Currant L. 63: 9: for 2 barrels Indigo sold for ready money

63 9 —

Edinburgh, the 21. day of June, 1682.

		L.	ſ.	d.
$\frac{24}{21}$	George Pieterſen Debitor to John Claeſen his accompt Currant L. 102: 10: 10 ſold as per Factor Book to <i>dito</i> Pieterſen, payable in 2 moneths	102	10	10
	22. <i>dito</i>			
$\frac{23}{21}$	Cash Debitor to John Claeſen his accompt currant L. 218: 14: ſold for his accompt to William Jacobsen, payable upon rebate, ſo I received, as per Factor-book	218	14	—
$\frac{24}{23}$	Richard Banker at London, his accompt of ready money Debitor to Cash L. 157: 15: remitted to him in 2. Bills, viz. 100 L. in Bills of David Johns, at 4 dayes ſight, Exchange at 5 per Cent L. 105: ---:-- 50 L. in Bills of Robert Black upon Nicolas Hill at 3 dayes ſight Exchange, at 5 per Cent L. 52: 10:--	157	10	—
	25. <i>dito</i>			
$\frac{25}{25}$	Andrew Nullus of Dundie, Debitor to Ioachim Dircks of Dantſick his accompt currant L. 143: 9: ſold to him for <i>dito</i> Dircks Accompt ſeveral goods, as per Factor-book	143	9	—
	26. <i>dito</i>			
$\frac{23}{25}$	Cash Debitor to Ioachim Dircks his Accompt Currant L. 76: 19: for 400 Barrs of Iron weygeing pounds 11400, at 13 ſ. 6 pen. per Cent ſold for his Accompt to Andrew Smith for ready money	76	19	—
$\frac{23}{25}$	Cash Debitor to <i>dito</i> Dircks his Accompt currant L. 180: 7: 9. for 4 Fatts of Pottasheſ ſold to William Soper, for ready money, on rebate, as per Factor-book	180	7	9
$\frac{23}{14}$	Cash Debitor to London Exchange L. 153: 10: received for 2 Bills which the following perſons accepted, viz. From Thomas George L. 53: 10:-- From Andrew Watts at ſeveral times L. 106: ---:--	159	10	—
$\frac{25}{25}$	David Sailer Debitor to Ioachim Dircks, his accompt currant L. 63: 18: 7. for 10 packs of Hemp ſold to him for Accompt of <i>dito</i> Dircks payable on demand	63	18	7
	Joachim			

Edinbvrgh, the 27. day of Iune, 1682.

		L.	ſ.	d.
25	Joachim Dircks his accompt currant Debitor to sundry accompts L. 74:12:7 for charges and provision, viz.			
13	To charges accompt L. 65:7: for charges as per Factor-book	65	7	—
22	To Provision accompt L. 9:5:7. for my provision of Sales	9	5	7
24	Richard Banker his accompt of ready money Debitor to London Exchange L. 158 for 2 Bills drawn on me, viz.			
14	50 L. payable to Andrew Cock, at 2 dayes sight, Exchange at 5 per Cent L. 52:10:--			
	100 L. payable to Peter Herris on 3 dayes sight, Exchange at 5½ per Cent L. 105:10:--			
		158	—	—
23	Cash Debitor to London Exchange L. 159:15: received from Da- vid Williams for the Bill which he accepted	159	15	—
21	John Claesen his accompt currant Debitor to sundry accompts L. 15:16:9. for charges on his goods, viz.			
13	To charges accompt L. 5 in money payed	5	—	—
22	To provision Accompt L. 10:16:9. for provision of Sales	10	16	9
	28. dito			
25	Walter Baker Debitor to Gilbert Callant of Aberdeen his accompt of ready money L. 250 for 500 Bolls of Oats at 10 ſs. per Boll, sold to dito Baker, payable in a moneth	250	—	—
26	David Brewer Debitor to dito Gilbert L. 161:5: for 300 Bolls of Barley at 11 ſs. 6. pence per Boll, payable on demand	161	5	—
	29. dito			
23	Cash Debitor to dito Gilbert L. 170 sold for ready money for his Accompt 100 Bolls of Oats at 10 ſs. per Boll L. 50:--:--			
26	200 Bolls of Barley at 12 ſs. per Boll L. 120:--:--	170	—	—
14	London Exchange Debitor to Cash L. 158 payed two Bills which I accepted of Richard Banker.			
23	To Andrew Cock L. 52:10:--			
	To Peter Herris L. 105:10:--	158	—	—
23	Cash Debitor to profite and loſs L. 100 received from George Gen- tleman for Prenticeſie of my Prentice, his Son Iames	100	—	—
15				
	G			
	Profite			

Edinburgh, the 30. day of June, 1682.

Edinburgh, the 30. day of Iune, 1682.		L.	£.	d.
15	<i>Profite and loss Debitor to Cash L. 130 payed for charges</i>			
23	<i>on the house the half year.</i>			
	For House-hold spending	L. 80 : -- : --		
	For House-rent	L. 30 : -- : --		
	Servants wages	L. 20 : -- : --		
		<hr/>	130	—
23	<i>Cash Debitor to Gilbert Callant his accompt Currant for 6 Lafts of</i>			
26	<i>Salmonds at 30 L. per last, sold for ready money for his accompt</i>			
			180	—
26	<i>Gilbert Callant Debitor to sundry accompts L. 52 : 4 : 6 for</i>			
	<i>Charges on his goods viz.</i>			
23	To Cash L. 37 payed in money		37	—
22	To Provision accompt L. 15 : 4 : 6 for my provision of L. 761 : 5 :		15	4 6
	at 2 per Cent			
26	<i>Gilbert Callant his accompt of ready money Debitor to William</i>			
24	<i>Cornelisen my accompt Currant L. 479 : 3 : 4 in L. Fleams 862 :</i>			
	<i>10 : at 36 £. Fleams per L. Sterling, drawn upon him for my,</i>			
	<i>accompt, payable at 2 usance to ditto Callant or order</i>			
			479	3 4
20	<i>Peter Clapboord Debitor to Cash L. 8 payed to him</i>			
23			8	—
19	<i>Andrew Bancker Debitor to Iames Dyer in Dundee my accompt of</i>			
19	<i>Indigo L. 161 : 10 : for the neat proceed of the 4 barrells which I</i>			
	<i>sent him, being now sold, and for which he hath sent me a Bill on</i>			
	<i>ditto Bancker at sight which is accepted</i>			
			161	10 —
2	<i>Cash Debitor to Andrew Bancker L. 284 : 11 : 6. Received from</i>			
19	<i>him in full and Compleat payment of all accompts</i>			
			284	11 6
13	<i>Charges accompt Debitor to Cash L. 122 : 9 : payed the</i>			
23	<i>Charges that was owing upon severall goods viz.</i>			
	For Excise of Iohn Claesens goods	L. 12 : -- : --		
	For his goods received by the Dolfine	L. 22 : -- : --		
	Upon Ioachim Dircks goods	L. 65 : 7 : --		
	More Charges on Iohn Claesens goods	L. 5 : -- : --		
		<hr/>		
		L. 104 : 7 : --		
	The Custome house hath rebated in			
	My favours	L. 10 : -- : --		
		<hr/>	94	7 —
	London			

Edinburgh, the 30. day of Iune, 1682.

		L.	ſ.	d.
14 6	London Exchange Debitor to <i>Thomas Mercer</i> my accompt currant L. 229: 3: 4 for a Bill of 1000 Crowns which I accepted, drawn by <i>Daniel Denier</i> , payable in London	229	3	4
23 16	Cash Debitor to Wheat L. 28: --: -- for 56 Bolls at 10 ſ. per Boll, fold to <i>Iahn Baker</i> for money received	28	—	—
23 4	Cash Debitor to House <i>Black-Hall</i> L. 18 received from <i>Martine Tenant</i> for half years rent	18	—	—
4 23	<i>House Black-Hall</i> Debitor to Cash L. 22: 10: payed for a half years rent to the persons following.			
	To <i>Iohn Farmer</i> L. 4: 10: --			
	To <i>Peter Gray</i> L. 3: --: --			
	Payed for reparationes L. 7: 10: --			
		22	10	—
	Several accompts Debitor to Cash L. 250 for two rents relaxed of the House <i>Black-hall</i> , viz.			
6	Per <i>John Farmer</i> payed for his rent	150	—	—
6	Per <i>Peter Gray</i> payed for his also	100	—	—
23				
4 4	<i>Martine Tenant</i> Debitor to House <i>Black-hall</i> L. 44 for one years rent, being let to him, payable every half year	44	—	—
5 23	<i>Ian Claesen</i> my accompt currant Debitor to Cash L. 126: 6. ſh. in L. Fleams 229. remitted to him for my accompt in Bills of <i>Ian Swart</i> , at ufance, upon <i>Simon Iansen</i> 1373 gilders 6 ſt. at 22 pence per gilder	126	6	—
	Several accompts Debitor to profite and loſs L. 393: 16: for ſo much gained thereupon in this half years Trade, viz.			
2	Per Wines L. 35: 5: as per Accompt	35	5	—
2	Per Seck L. 17 for the profite on it	17	—	—
2	Per Iron L. 19: 5: as per Accompt	19	5	—
3	Per Sarges L. 1 gained	1	—	—
7	Per Salmonds L. 6 for rebate	6	—	—
8	Per Stockines L. 4: 10: for the neat gain	4	10	—
11	Per Wagers-accompt L. 30 gained by waging	30	—	—

Edinburgh, the 30. day of June, 1682.

		L.	ſs.	d.
13	Per Charges-accompt L. 31:11: for rebate in paying the ſeveral charges of goods	31	11	—
14	Per London Exchange L. 3 gained thereon	3	—	—
16	Per Merchandife from Rouen L. 100:8: for the profite on theſe goods	100	8	—
16	Per Wheat L. 12:10: as per Accompt	12	10	—
17	Per Voyage to Rotterdam L. 71:13:4. for ſo much gained on the Sales of it	71	13	4
18	Per Ship the Fortune her Accompt of Voyages L. 7 ſo much ſhe hath gained	7	—	—
22	Per Provision-accompt L. 47:13:8. for ſo much gained this half year of provision	47	13	8
15				

Profite and loſs Debitor to ſeveral accompts L. 253:5:4. for ſo much loſt upon them, viz.

15	To Mader L. 4:18:5. loſt upon it	4	18	5
2	To Interest-accompt L. 6:9:9. loſt by money upon anuel-rent	6	9	9
9	To Promise-reckoning L. 10 loſt by Gratuities	10	—	—
11	To Inſurance-Reckoning L. 158 loſt by inſuring other mens goods	158	—	—
12	To Bodomrie Accompt L. 30 loſt upon Sea hazard by Skippers	30	—	—
13	To Voyage to Haver in the Fortune L. 3:3:4. loſt upon it	3	3	4
13	To Daniel Denier my accompt currant L. 13:3:4. gained by Bills of Exchange	13	3	4
16	To James Dyer in Dundie my accompt of Indigo L. 19:8: loſt on the ſales of it there	19	8	—
19	To Mumbeer L. 8:2:6. loſt upon it alſo	8	2	6
20				

BAL-

Edinburgh, the 30. day of June, 1682.

*Ballance Debitor to sundry accompts L. 6375:10:5. so much the
remaine Indebted, as appeares by their severall accompts
in the Book, viz.*

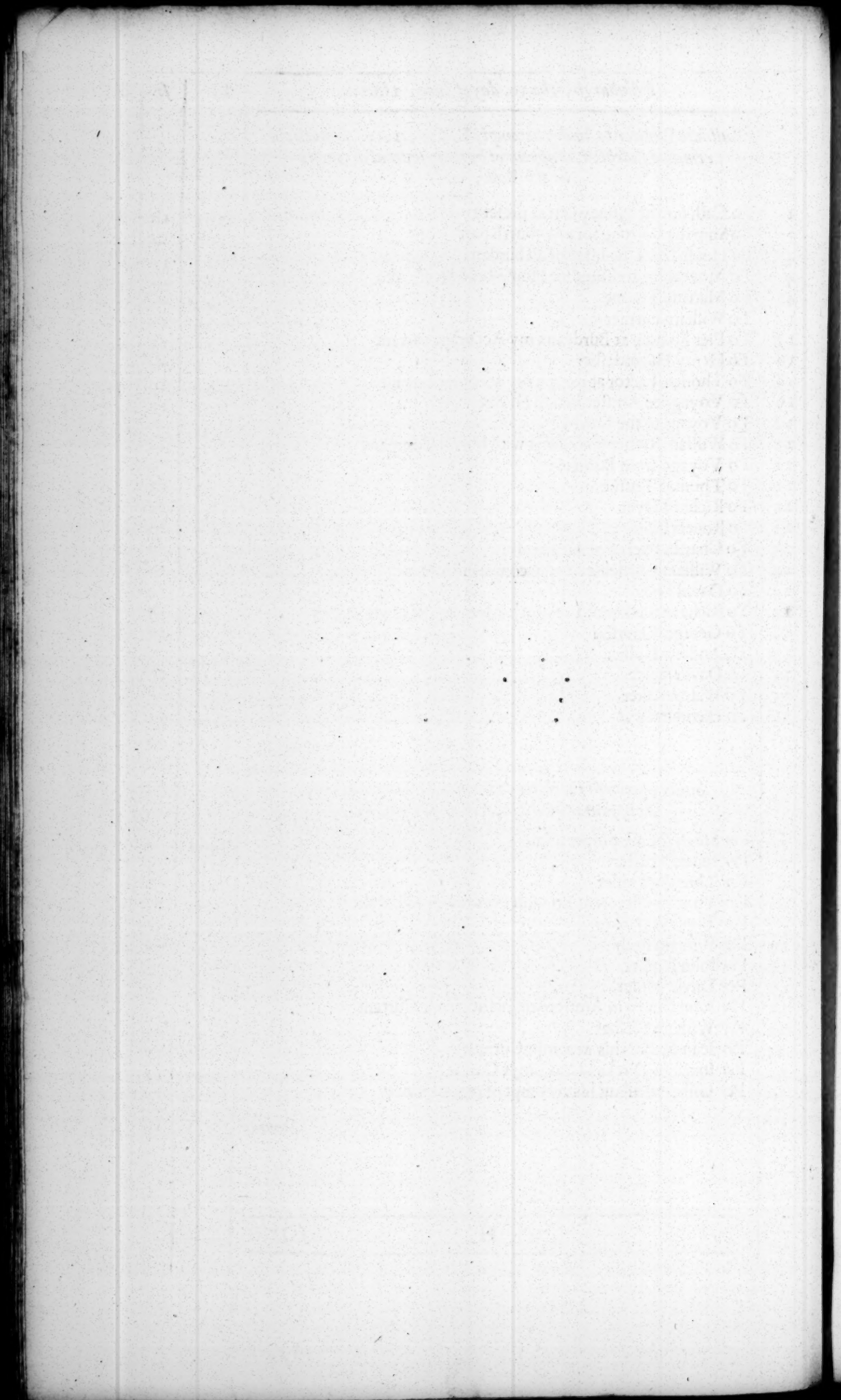
		L.	ſ.	d.
27				
1	To Cash for the money in it at present	2295	10	8
3	To Ship the Fortune for one fourth part	200	—	—
4	To House Black-hall free of all burdens	710	10	—
4	To Moveables accompt for House-hold Stuff, &c.	322	—	—
4	To Martine Tenant	44	—	—
10	To William Farmer	46	10	—
15	To Pier Fontain at Burdeaux my Accompt currant	18	13	4
16	To Henry Haberdasher	6	—	—
18	To Thomas Factor at Rouen my accompt currant	229	19	4
19	To Voyage to Amsterdam in Hydes	128	12	—
20	To Voyage to the Lewes	41	—	—
20	To William Rich my accompt with him in Company	250	—	—
21	To Voyage from Burdeaux	121	6	8
22	To Thomas Trustie	88	13	2
22	To Richard Dyer	57	15	4
23	To Robert Filher	112	10	—
23	To Charles Packer of Aberdeen	159	7	6
24	To William Cornelisen my accompt currant	562	10	—
24	To David Dyer	158	4	—
24	To Richard Banker of London his accompt of ready money	101	5	—
24	To George Pieterfon	102	10	10
25	To Andrew Nullus	143	9	—
25	To David Sailer	63	18	7
25	To Walter Baker	250	—	—
26	To David Brewer	161	5	—
	<i>Summa</i>	6375	10	5

*Sundry accompts Debitor to Ballance, L. 6375:10:5.
as appeares by the severall accompts, viz.*

1	Per Stock for my proper estate	3464	4	4
4	Per Iames Trustie	111	4	9
4	Per Thomas Trader	112	1	—
6	Per Thomas Mercer at London my accompt Currant	62	10	—
9	Per Thomas Banker	600	—	—
14	Per William Rich	90	—	—
14	Per Iohn Banker	5	2	—
17	Per David Miller	8	7	—
21	Per Iohn Clafen in Amsterdam his accompt Currant	925	5	5
21	Per William Flesher	96	—	—
23	Per Iean du Bois his accompt Currant	280	17	—
25	Per Ioachim Dircks his accompt Currant	390	1	9
26	Per Gilbert Callant his accompt of ready money	229	17	2
27	<i>Summa</i>	6375	10	5

H

JOUR-





JOURNAL


Of the Second

WASTE-BOOK,

N^o. B.

EDINBURGH,

Anno 1682.





O R N A L

W A S E B O K

B

H I S T O R Y



Edinburgh the 1. day of July, 1682.

1 L. s. d.

Sundry accompts Debitor to stock L. 6375:10:5. for so much remains indebted to me, as per Ballance in Book of No. A. appears, viz.

1	Per Cash L. 2295:10:8. so much money remains in the same	2295	10	8
1	Per Ship called the <i>Fortune</i> L. 200. for the $\frac{1}{4}$ part of the same cost me	200	—	—
1	Per House called <i>Black-hall</i> L. 710:10: for so much it stands me free of all Burdens	710	10	—
2	Per Moveables and House-furniturs accompt L. 322. as per Inventare thereof	322	—	—
2	Per <i>Martine Tenant</i> L. 44. for a years rent of the House <i>Black-hall</i>	44	—	—
2	Per <i>William Farmer</i> L. 46:10. due by him per accompt	46	10	—
2	Per <i>Pier Fontain</i> at <i>Burdeaux</i> my accompt currant L. 18:13:4. due by Accompt 80 Crownes	18	13	4
2	Per <i>Henry Haberdasher</i> L. 6. due by him	6	—	—
3	Per <i>Thomas Factor</i> at <i>Rouen</i> my accompt currant L. 229:19:4 for 1052 $\frac{2}{3}$ Crownes	229	19	4
3	Per <i>John Clasen</i> in <i>Amsterdam</i> my accompt of Hides L. 128:12. for 500 so much they cost	128	12	—
3	Per <i>William Rich</i> my accompt with him in Company L. 250. so much I stocked in with him in a Trade	250	—	—
3	Per Voyage to the <i>Lewes</i> L. 41. so much I have sent with <i>Thomas Venturer</i>	41	—	—
3	Per Voyage from <i>Burdeaux</i> in the <i>Dolphin</i> L. 121:6:8. for 12 Tunns of Wine in <i>dito</i> Ship	121	6	8
3	Per <i>Thomas Trustie</i> L. 88:13:2. so much he owes for <i>John Clasen</i> goods payable 22 of <i>August</i>	88	13	2
4	Per <i>Richard Dyer</i> and <i>Symon Black</i> L. 57:15:4. so much they owe for more of his goods the 23 of <i>October</i>	57	15	4
4	Per <i>Robert Fisher</i> in <i>Innernefs</i> L. 112:10. for Salt sold to him for accompt of <i>lean du Bois</i> payable in 6 moneths	112	10	—
4	Per <i>Charles Packer</i> of <i>Aberdeen</i> L. 159:7:6. for <i>lean du Bois</i> Salt	159	7	6
4	Per <i>William Cornelisen</i> in <i>Rotterdam</i> my accompt currant L. 562:10. for 1012. L. 10:3. <i>Fleams</i> sold by him	562	10	—
4	Per <i>David Dyer</i> L. 158:4. for goods sold to him for accompt of <i>John Clasen</i> payable the 17 of <i>September</i>	158	4	—
4	Per <i>Richard Banker</i> of <i>London</i> his Accompt currant L. 101:5. payed for a Bill of his	101	5	—
5	Per <i>George Pieters</i> L. 102:10:10. due by him for <i>John Clasen</i> accompt payable in <i>August</i> next	102	10	10
5	Per <i>Andrew Nullus</i> in <i>Dundie</i> L. 143:9. for <i>Ioachim Dirricks</i> goods as per <i>Factor-book</i>	143	9	—
5	Per <i>David Sailer</i> L. 63:18:7. for <i>dito Dircks</i> goods	63	18	7
5	Per <i>Walter Baker</i> L. 250. for Corn which belonged to <i>Gilbert Callant</i> payable in 1 moneths time	250	—	—
5	Per <i>David Brewer</i> L. 161:5. for more of <i>dito Gilberts</i> goods	161	5	—

A

Stock

5

Stock Debitor to several Accompts, L. 2911: 6: 1. so much there is due to them by ballance of their Accompts, viz.

6	To <i>James Trusty</i> L. 111: 4: 9. payable 20 October	111	4	9
6	To <i>Thomas Trader</i> , L. 112: 1: -- payable in 8 October	112	1	—
6	To <i>Thomas Mercer</i> at <i>London</i> my Accompt currant, L. 62: 10: due to him per Accompt	62	10	—
6	To <i>Thomas Banker</i> L. 600 due to him, payable on a moneths warning	600	—	—
6	To <i>William Rich</i> L. 90 payable 18 July	90	—	—
6	To <i>John Banker</i> L. 5: 2: -- by ballance of Accompt	5	2	—
7	To <i>David Miller</i> in <i>Aberdeen</i> , L. 8: 7: -- due by Accompt	8	7	—
7	To <i>Iohn Claesen</i> his Accompt Currant L. 925: 5: 5. due to him in standing out debts	925	5	5
7	To <i>William Fletcher</i> L. 96: --: -- payable 18 August	96	—	—
7	To <i>Iean du Bois</i> in <i>Rouen</i> , his Accompt currant L. 280: 17: -- for Salt sold for his accompt	280	17	—
7	To <i>Ioachim Dirricks</i> of <i>Danwick</i> , his accompt L. 390: 1: 9. for debts of his standing out	390	1	9
8	To <i>Gilbert Callant</i> his Accompt L. 229: 17: 2: when his money comes in	229	17	2

Several accompts Debitor to adjusting accompt L. 19: 6: 8. for so much these Accompts were charged short in the former Book N^o A, which I rectifie now by this Accompt, viz.

3	Per <i>Thomas Factor</i> my Accompt currant, L. 17: 6: 8. for over charging 410 Crowns, being on his credite L. 113. and ought to be at 56 pence per Crown, but only L. 95: 13: 4. so remains Debitor for the rest	17	6	8
1 8	Per Cash L. 2. so much it is less charged Debitor to <i>Peter Couper</i> on the 9. of June, in Cash Accompt	2	—	—
8 5	Per adjusting Accompt to stock L. 2: for so much profite and loss had less credite by the profite on charges Accompt, in the Book N ^o A. as appears by the Journal post of profite and loss accompt being but 31: 11. and ought to be 33 L. 11. so rest	2	—	—

2. dito

1	Cash Debitor to several Accompts, L. 52: 10: received from them in full of their Accompt; viz.			
2	To <i>William Farmer</i> , L. 46: 10: for his Debt	46	10	—
2	To <i>Henry Haberdasher</i> , L. 6: -- for his Accompt	6	—	—

3. dito

6 3	<i>Thomas Banker</i> Debitor to <i>Thomas Factor</i> my Accompt currant L. 118: 15: -- for 500 Crowns, at 57 pence per Crown, drawn on			
--------	--	--	--	--

Edinburgh, the 3. day of July, 1682:

3

L. /s. d.

on him for my Accompt, payable to dito *Banker*, or order, the value he is to allow upon Accompt of what I owe him.

118 15 —

4. *dito*

7
8

Ian Claesen in *Amsterdam* his Accompt currant, Debitor to profite and loss, L. 37. for so much he writes in his letter of 24 past that he will allow me to secure his standing out debts, being L. 925: 5: 5. at 4 per Cent, which I accept of, and have this day acquainted him so

37 — —

1
4

Cash Debitor to *Richard Banker* his Accompt currant, L. 103: 15, for 98 L. 15 shillings drawn on him for his Accompt, Exchange at 5 per Cent, payable to *Symon Foot* on 10 dayes sight, the value received here from *Iohn Legg*

103 15 —

4
8

Richard Banker, Debitor to profite and loss, L. 2: 10: -- for my provision, &c. of his several Bills

2 10 —

7
3

Iohn Claesen of *Amsterdam* his accompt Currant, Debitor to dito *Claesen* my Accompt of Hides, L. 137: -- 10. in Guilders 1500 at 22 pence per Gilder: so much he orders me to pay my self of, out of what I sold for his Accompt, being for the neat product of the hides he sold for me

137 10 —

8. *dito*

1
6
3

Several Accompts Debitor to *William Rich* my Accompt with him in Company, L. 270: --: -- for so much he hath made good to me in free money of what I stocked in with him, viz.

Per Cash L. 100: --: -- received in money

100 — —

Per *Thomas Banker*, L. 170 for a precept which dito Banker accepts upon Accompt

170 — —

9. *dito*

7
1

Sundry Accompts Debitor to Cash, L. 13: 9: payed in full ballance of other Accompts, viz.

Per *Iohn Banker* L. 5: 2: -- for what remaind

5 2 —

Per *David Miller* of *Aberdeen* L. 8: 7: -- payed by his order to the foot post

8 7 —

1
5

Cash Debitor *David Sailer*, L. 63: 18: 7. received from him for Hemp of *Ioachim Dirricks*

63 18 7

6
6
1

Per Several persons to Cash L. 223: 5: 9. payed to them, rebating 2 per Cent, viz.

Per *Iames Trusty* L. 111: 4: 9. in full of his accompt

111 4 9

Per *Thomas Trader* L. 112: 1: -- received from him

112 1 —

A 2

Cash

		L.	ſ.	d.
$\frac{1}{8}$	Profite and lofs L. 4:4:10. for rebate of the foresaid two ſummes at 2 per Cent	4	4	10
	12. dito			
$\frac{6}{4}$	Thomas Mercer at London my accompt currant Debitor to William Cornelisen in Rotterdam my accompt currant L. 62:10. in Fleams L. 109:7. remitted to dito Mercer for my accompt in my own Bills upon dito Cornelisen at uſance according to the courſe of Exchange 35 ſs. Fleams per L	62	10	—
	13. dito			
$\frac{7}{4}$	John Claſen in Amſterdam his accompt currant Debitor to William Cornelisen in Rotterdam my accompt currant L. 142:17:1. for 250 L. Fleams drawn upon him for my Accompt at uſance payable to ditto Claſen or order for his accompt	142	17	1
	14. dito			
$\frac{8}{9}$	Promiſe-reckoning Debitor to Thomas Trader my Accompt with him in Companie L. 100. for my half of 5 Butts of Brandie at 40 L. per Butt, bought by him from James Truſtie upon 2 moneths time for his accompt and mine, each the half; and I by my promiſe conſents to the bargain	100	—	—
$\frac{9}{1}$	Seck Debitor to Caſh L. 264 for 12 Butts at 22 L. per Butt bought from John Merchant for ready money	264	—	—
	15. dito			
$\frac{9}{3}$	Wines of France Debitor to ſeveral accompts L. 245:1:8. for 12 Tunnes received out of the Ship the Dolphine, from Burdeaux which coſt, viz.			
	To Voyage from Burdeaux L. 121:6:8. for the fiſt coſt	121	6	8
$\frac{1}{1}$	To Caſh L. 123:15. payed for charges, viz.			
	Freight L. 18:10:—			
	Cuſtome and Bullion &c. 67:5:—			
	Porterage and other petty charges 2:—:—	87	15	—
$\frac{9}{9}$	Wine Debitor to Cuſtome-houſe accompt L. 36. for Excife of 12 Tunnes whereof they rebate $\frac{1}{4}$ according to Cuſtome	36	—	—
	17. dito			
	Several accompts Debitor to Wine L. 162. for 6 $\frac{1}{2}$ Tun ſold, to be payed according to Cuſtome, viz.			
$\frac{9}{9}$	Per Thomas Vintner L. 78. for 3 Tunnes at 26 L. per Tun, he paying the Excife	78	—	—
	Per			

Edinburgh, the 17. day of July, 1682.

5 L. s. d.

9	Per William Taverner L. 48. for 2 Tun at 24 L. per Tun and the			
10	Excise	48	—	—
9	Per David Cook L. 36. for 1½ Tun at 24 L. per Tun	36	—	—
	18. dito			
1	Cash Debitor to Wine L. 56. for 2 Tunnes at 28 L. per Tun, sold			
9	for ready money free of Excise	56	—	—
10	John Caryer in Kelfo Debitor to Wine L. 48. for 2 Tunnes, at 24			
1	L. per Tun, to be payed in 3 moneths time	48	—	—
1	Cash Debitor to Wine L. 6. for Excise received for the foresaid 2			
9	Tunnes	6	—	—
	20. dito			
9	Custom-house Debitor to sundry accompts L. 27. for Excise			
	payed for 9 Tun, viz.			
9	To Wine accompt L. 19 : 10. for 6½ Tun for which they have given			
	Transfries	19	10	—
1	To Cash L. 7 : 10. for 2½ Tun payed by me when I retired my			
	bond	7	10	—
9	To Wine L. 9. for the ¼ rebated by the Collector	9	—	—
	21. dito			
9	Wine Debitor to Cash L. 3 : 6. payed for charges in selling, viz.			
1	For 3 Gallons of Wine to fill it up L. 1 : 4 : —			
	For Couperage 1 : 10 : —			
	For Seller-rent — : 12 : —			
	3 6 —			
	22. dito			
9	Thomas Trader my Accompt with him in Company Debitor to			
	2 Creditors L. 200 for a precept of his which I accepted			
	on 2 moneths time, for my half of 5 Butts of			
	Brandie, viz.			
8	To Promise-rekoning L. 100. for my performance	100	—	—
6	To James Trustie L. 100. for the precept accepted to him	100	—	—
	24. dito			
6	Thomas Mercer my accompt Currant Debitor to Cash L. 421.			
1	for 400 L. remitted to him for my accompt in 2 Bills, viz.			
	L. 200 In Bills of John Merchant upon James Trader at 3 dayes			
	fight, Exchange at 5 per Cent, the			
	value payed L. 210 : — : —			
	L. 200 In Bills of Symon Rasor upon William			
	Knife at 4 dayes fight, Exchange at 5½			
	per Cent, value payed L. 211 : — : —			
	L. 400	421	—	—

B

Cash

6

Edinburgh, the 25. day of July, 1682.

L. β . d.

*Cash Debitor to Thomas Mercer my accompt currant L. 213.
for 200. L. drawen on him in two Bills, the value received.*

I

6

L. 100 Payable to David Black or order at 10
dayes sight, Exchange at 6 per Cent . L. 106 :--:--
L. 100 To William White or order at 12 dayes
sight, Exchange at 7 per Cent . L. 107 :--:--
L. 200

213

26. dito

*Thomas Mercer my accompt currant Debitor to London Ex-
change of draughts L. 209. for 200 L. drawen on me
in 2 Bills, viz.*

6

10

L. 100 Payable to John Dyer or order at 6 dayes
sight, Exchange at 4 per Cent . L. 104 :--:--
L. 100 To Thomas Black or order at 10 dayes
sight, Exchange at 5 per Cent . L. 105 :--:--
L. 200

209

28. dito

*London Exchange of remittances Debitor to Thomas Mercer
my Accompt currant L. 430. for 2 Bills remitted
to me, viz.*

10

6

L. 200 In Bills of Symon Black upon Thomas Green
at 6 dayes sight, Exchange at 7 per Cent L. 214 :--:--
L. 200 In Bills of William Reid upon John Gray at
8 dayes sight, Exchange at 8 per Cent . L. 216 :--:--
L. 400

430

6

11

*Thomas Mercer my accompt currant Debitor to dito Mercer his
accompt L. 4:10:-- for his provision for my Bills which he
payed*

4

10

1. August

*London Exchange of Remittances Debitor to Thomas Mercer
his Accompt L. 430. for L. 400. remitted to me for his
accompt in two Bills, viz.*

10

11

L. 200 In Bills of Symon Cook upon John George
at 2 dayes sight, Exchange at 8 per Cent L. 216 :--:--
L. 200 In Bills of Peter Jansen upon John Pieter-
son at 4 dayes sight, Exchange at 7 per
Cent . L. 214 :--:--
L. 400

430

Tho-

Edinburgh, the 3. day of August, 1682.

7 L. £. d.

II
10 Thomas Mercer his *Accompt Debitor to London Exchange*
of draughts L. 209. for 200 L. drawn on me in
2 Bills, viz.

L. 100. Payable to *Iohn Johnson* or order at 10.
dayes fight, Exchange at 5 per Cent . L. 105: --: --
L. 100. Payable to *Peter Black*, or order at 8.
dayes fight, Exchange at 4 per Cent . L. 104: --: --
200.

209

4. dito

II
I Thomas Mercer his *accompt Debitor to Cash* L. 211: --: --
for L. 200: --: -- remitted to him for his *accompt*
in 2 Bills, value payed, viz.

L. 100 In Bills of *Peter Green* upon *Iohn Gray*,
at 6 dayes fight, Exchange at 5 per Cent L. 105: --: --
L. 100 In Bills of *Iames Gobel* upon *Peter Burk*
at 8 dayes fight, Exchange at 6 per
Cent . L. 106: --: --
L. 200

211

II
8 Thomas Mercer his *accompt Debitor to profite and los*s L. 2: 15.
for my provision of his Bills which I received and payed .

2 15

5. dito

IO
I London Exchange of draughts Debitor to Cash L. 104. payed for
the Bill of 100 L. which *Thomas Mercer* drew for my *accompt*
payable to *Iohn Dyer* .

104

6. dito

II
II Sheep-skinnes in Company with *Iohn Merchant* Debitor to *dito*
Merchant his particular *accompt* L. 240. for 20 Packs contain-
ing 200. the piece, is 4000 at 6 L. per Cent to be payed in 3 mo-
neths time, for all which I have drawn a precept on *dito Iohn*
payable in that time .

240

II
II *Iohn Merchant* his particular *accompt Debitor to dito* his *Accompt*
with me in Company L. 120. for the half the foresaid bargain .

120

7. dito

II
12 *Iohn Merchant* my *accompt* with him in Company in Hides Debi-
tor to *David Boutcher* L. 246: 12: -- for 500 Hides weyght
Tar 2 L. per Hide is . L. 25660
Neat weyght . 1000
at 20 s. per Cent to be payed in 3 moneths time, for which he
hath drawn a precept on me for the whole payable to *dito Bout-*
cher in that time .

246

12

		L.	ſ.	d.
12	George Plotter Debitor to Sheep-skinnes $\frac{1}{2}$ in Company with <i>Iohn Merchant</i> L. 280. for 20 packs containing 4000 at 7. L. per Cent, sold to him, to be payed half present money and the other in 3 moneths time	280	—	—
11	Several accompts Debitor to George Plotter L. 140. for the one half of the product of Skinnes, viz.			
11	Per <i>Iohn Merchant</i> his accompt in Company L. 70. for a precept given on him for so much money payable to <i>Iohn Merchant</i> aforesaid	70	—	—
12	Per Cash L. 70. received for my half of the ready money	70	—	—
	9. dito			
11	<i>Iohn Merchant</i> his particular accompt Debitor to George Plotter L. 120. for a precept given him upon <i>dito</i> Plotter for half which he was ingaged for	120	—	—
10	Cash Debitor to London Exchange of Remittances L. 214. received for a Bills which <i>Thomas Mercer</i> remitted me upon <i>Iohn Pieter-son</i> for his accompt	214	—	—
	Cash Debitor to London Exchange of remittances L. 430. received for other 2 Bills which <i>Thomas Mercer</i> remitted for my Accompt, viz.			
10	From <i>Thomas Green</i> L. 214:--:--			
	From <i>Iohn Gray</i> 216:--:--	430	—	—
	10. dito			
10	London Exchange of draughts Debitor to Cash L. 105. payed for the Bill which <i>Thomas Mercer</i> drew payable to <i>Thomas Black</i> which is now payed to <i>Andrew White</i>	105	—	—
	London Exchange of remittances Debitor to Richard Banker our accompt half in Company L. 1040:10. for 1000 L. remitted to me for his half of the 2000 L. betwixt us to run upon Exchange, viz.			
10	L. 300 In Bills of <i>David Subtile</i> upon <i>Peter Stable</i> at 8 dayes sight, Exchange at 4 per Cent			
12	L. 400 In <i>George Wards</i> Bills upon <i>David Dijk</i> at 10 dayes sight, Exchange at 4 $\frac{1}{2}$ per Cent			
	L. 300 Upon <i>Iohn Legg</i> in Bills of <i>Symon Foot</i> at 12 dayes sight, Exchange 3 $\frac{1}{2}$ per Cent			
	L. 1000	1040	10	—

Edinburgh, the 12. day of August, 1682.

9

L. s. d.

Richard Banker our Accompt^t in Company Debitor to *London*
Exchange of draughts L. 624 for 3 Bills drawn on me viz.

12

10

L. 200 Payable to *William Edgar* at 6 dayes sight,
Exchange at 4 per Cent L. 208:--:--

L. 200 Payable to *Henry Sweet* at 10 dayes sight,
Exchange at 3½ per Cent L. 207:--:--

L. 200 Payable to *Andrew Williams* or order at
14 dayes sight, Exchange at 4½ per Cent L. 209:--:--

L. 600

624

13 dito

Richard Banker our accompt in Company Debitor to Cash L. 417
for 400 L. remitted to him in 2 Bills, the value payed, viz.

11

1

L. 200 Upon *Roger Foord* at 3 dayes sight, Ex-
change at 4 per Cent in Bills of *George*
Wills L. 208:--:--

L. 200 In Bills of *Thomas Blew* upon *David*
Green at 4 dayes sight, Exchange at 4½
per Cent L. 209:--:--

L. 400

417

14. dito

Cash Debitor to *Richard Banker* our Accompt in Company
L. 645 for 600 L. drawn on him in 3 Bills, the value here re-
ceived, viz.

7

12

L. 200. Payable to *James Stone*, or order, at 6 dayes
fight Exchange, at 7 per Cent L. 214:--:--

L. 200. Payable to *Symon Foord*, or order, at 3 dayes
fight, Exchange at 8 per Cent, the value
received from *William Water* L. 216:--:--

L. 200. Payable to *Thomas Back*, or order, at 8 dayes
fight Exchange at 7½ per Cent. L. 215:--:--

L. 0

645

Symon Tanner, Debitor to *John Merchant* my Accompt with him
in Company L. 260: 16: -- for a precept given me upon *dito*
Tanner payable in 2 moneths, for the 500 Hides sold
him, as appears by the accompt given me, being neat L. 275
this precept is to pay, that other I accepted for the first cost with
my half of the profite

12

11

260 16

15. dito

London Exchange of draughts Debitor to Cash L. 209 payed the
2 Bills, which *Thomas Mercer* drew on me for his Accompt, viz

10

1

To *John Stone* for his Bill L. 105:--:--

To *Peter Block* his Bill L. 104:--:--

209

Symon Rasor, Debitor to *Thomas Mercer* my Accompt L. 217:
16: -- for the Bill of *dito Symon* 200 L. which I remitted for
my Accompt to the said *Mercer*, which he hath returned with
protest, viz.

12

6

C

For

		Edinburgh, the 15. day of August, 1682.		L.	ſ.	d.
	10	For the Bill with Exchange at $4\frac{1}{2}$ per Cent	L. 209: --: --			
		Re-exchange being now at 8 per Cent	. . . . . 7: --: --			
		For provision and charges	. . . . . 1: 16: --	217	16	—
13	10	John George Debitor to London Exchange of remittances L. 216 or the Bill which dito Thomas Mercer remitted to me for his Accompt on the said John, which he accepted and suffered to be protested for not payment		216	—	—
		16. dito				
1		Cash Debitor to the following persons L. 411: 5: -- received of Gilbert Callanis Debts, viz.				
5		To Walter Baker L. 250 in full payment	250	—	—	
5		To David Brewer L. 161: 5: -- received from him in full payment	161	5	—	
6	10	Thomas Mercer my Accompt, Debitor to London Exchange of draughts L. 212: for 200 L. drawn on me for my Accompt, Exchange at 6 per Cent, payable on ten dayes sight to Andrew Waerd, or order	212	—	—	
9	1	Seck Debitor to Cash L. 69 for 3 Butts, at 23 L. per Butt, bought from William Groffer for ready money	69	15	—	
		17. dito				
13		Seck in Companie with William Groffer for $\frac{2}{3}$ Andrew Millener $\frac{1}{4}$ James Mercer $\frac{1}{5}$ and me $\frac{3}{10}$ parts Debitor to several Accompts L. 2300. for 100 Butts, at 23 L. per Butt, stocked in by the foresaid persons jointly to be sold in Company, according to agreement, I being appointed keeper of the Book and Cash, for which they allow 1. per cent of the Sales, viz.				
13		To William Groffer his Accompt in Companie L. 920. for 40 Butts at 23 L. per Butt	920	—	—	
13		To Andrew Millener his Accompt in Companie, L. 575 for 25 Butts	575	—	—	
13		To James Mercer his Accompt in Company L. 460: --: -- for 20 Butts	460	—	—	
9		To Seck proper L. 345. for 15 Butts	345	—	—	
		18. dito				
13	14	Seck in Company Debite to George Shipman L. 440: --: -- for 20 Butts of Cherry, at 22 L. per Butt bought from him by the Companies order, payable on demand	440	—	—	
		The several partners the particular Accompts Debitor to their Accompt with me in Company L. 374: --: -- for so much every one is to pay in for his proportion of the bought Seck, viz.				
14		Per William Groffer his particular Accompt L. 176. for his $\frac{2}{3}$ parts	176	—	—	
14		Per Andrew Millener his particular Accompt L. 110. for his $\frac{1}{4}$ of the said summe	110	—	—	
14		Per James Mercer his particular Accompt L. 88. for $\frac{1}{5}$.	88	—	—	
13		Cash				

Edinburgh, the 18. day of August, 1682:

11

L. £ d.

14 Cash in Seck Company Debitor to Cash proper L. 66. for my $\frac{3}{20}$
1 parts of the bought Seck payed into the Companies Cash

66

19. dito

14 Cash in Seck Company Debitor to several Partners their particular
accompt L. 298. for so much they have payed in to me to pay
for the 20 Butts of bought Seck, viz.

14 To William Groffer his particular accompt L. 100. received upon
accompt of his $\frac{2}{3}$

100

14 To Andrew Millener his particular accompt L. 110. received for
his $\frac{1}{4}$

110

14 To James Mercer his particular accompt L. 88. for his $\frac{1}{2}$ received

88

20. dito

14 George Shipman Debitor to several Accompts L. 440. payed to him
for the 20 Butts of Seck bought by our Company, viz.

14 To Cash in Seck Company L. 364. in ready money payed

364

14 To William Groffer his particulare accompt L. 76. for a precept
drawen on him payable to *dito* George in 10 dayes

76

Several persons Debitor to Seck in Company L. 1252 for 46 Butts,
sold to them payable half ready money and half in 3 moneths
time, viz.

15 Per Thomas Taverner L. 280. for ten Butts at 28 L. per Butt

280

15 Per David Vintner L. 432. for 16 at 27 L. per Butt

432

15 Per Iohn Trader L. 540 for 20 Butts at 27 L. per Butt

540

13 21. dito

Several accompts Debitor to Seck in Company L. 560. for 20
Butts at 28 L. per Butt, sold to the following Persones paying
according to Custome, viz.

15 Per Andrew Good-aile L. 168. for 6 Butts at 28 L. per Butt

168

15 Per George Good-wine L. 140. for 5 Butts

140

15 Per James Goodsale L. 112. for 4

112

15 Per Richard Rogers L. 84. for 3

84

16 Per William Strowen L. 56. for 2

56

13 22. dito

16 Andrew Millener our accompts of Sales in Company Debitor to
Seck in *dito* Company L. 409. for 15 Butts sold by him to several
Persones for our Company accompt payable in 3 moneths
time.

13 4 Butts to Stephen Gard'ner at 28 L. per Butt L. 112:--:--

4 Butts to David Fisher at 27 L. per Butt . 108:--:--

7 Butts to Nicolaes Rich at 27 L. per Butt . 189:--:--

409

C 2

Cash

		L.	fs.	d.
14	Cash in Seck Company Debitor to severals accompts L. 626. so much received from the following Persones for what they were to pay upon accompt of the Seck sold them which is now received, viz.			
15	To Thomas Taverner . . . L. 140. for the $\frac{1}{2}$ of 10 Butts . . .	140	—	—
15	To David Vintner . . . L. 216. for the $\frac{1}{2}$ of 16 Butts . . .	216	—	—
15	To John Trader . . . L. 270. for the $\frac{1}{2}$ of 20 Butts . . .	270	—	—
	24. dito			
	Several Accompts Debitor to Seck in Company L. 252. for 9 Butts sold them by our Partner James Mercer, to be payed $\frac{1}{2}$ in 3 moneths time and $\frac{1}{2}$ in 6 moneths time, viz.			
16	Per Pieter Skipper L. 140. for 5 at 28 L per Butt . . .	140	—	—
16	Per Thomas Iencks L. 112. for 4 at 28 L per Butt . . .	112	—	—
13	25. dito			
14	Cash in Seck Company Debitor to Andrew Millener our accompt of Salles L. 409. so much received from several Persones for the 15 Butts of Seck which he sold rebating 2 per Cent of all, viz.			
16	From Stephen Gard'ner L. 112:--:--			
	From David Fisher 108:--:--			
	From Nicolas Roch 189:--:--			
	409	—	—	
13	Seck in Company Debitor to Cash in dito Company L. 8:3. for rebate of the foresaid summe of L. 409. at 2 per Cent received less, then the Companies Cash is charged . . .	8	3	—
14	26. dito			
14	William Groffer his particular accompt Debitor to David Vintner L. 216. for a precept given by dito Vintner on our foresaid Partner payable in 3 moneths time, which is accepted . . .	216	—	—
15				
14	Andrew Millener his particular accompt Debitor to John Trader L. 270. for a precept given by him on dito Millener our Partner for the remaining half of 20 Butts of Seck. . .	270	—	—
15				
14	Cash in Seck Company Debitor to Seck in dito Company L. 260. for 10 Butts at 26 L per Butt sold to several Persones strangers, who payed present money . . .	260	—	—
13				
I	Cash proper Debitor to London Exchange of remittances L. 1040. received for 3 Bills which Richard Banker remitted to me, viz.			
10	From Pieter Stable for his accepted Bills . . . L. 312:--:--			
	From David Dijk for his 418:--:--			
	From John Legg 310:10:--			
	1040	10	—	

Edinburgh, the 25. day of August, 1682.

13

L. £. d.

10
1

London Exchange of draughts Debitor to Cash proper L. 624. for 600 which Richard Banker drew upon me and I have now payed him, viz.

To William Edgar L 208:--:--
To Henry Sweet 207:--:--
To Henry Williams 209:--:--

624

27. dito

1
12

Cash Debitor to Richard Banker our accompt L. 861. for L. 800. drawn upon him for our accompt, the value here received, viz.

L. 400 Payable to Andrew Reid or order at 6 dayes sight, Exchange at 8 per Cent, the value from David Green L. 432:--:--
L. 200 To John Rich or order at 8 dayes sight, Exchange at 7½ per Cent, the value of himself L. 215:--:--
L. 200 To Andrew White or order at 4 dayes fight, at 7 per Cent value received L. 214:--:--
L. 800

861

28. dito

10
12

London Exchange of remittances Debitor to Richard Banker our accompt L. 538: 10. for L. 500. remitted to me in 2 Bills for our accompt, viz.

L. 250 In Bills of Symon Nicols upon Thomas Johns at 6 dayes sight, Exchange at 7½ per Cent L. 268: 10:--
L. 250 In Bills of Andrew Johns upon David Nicols at 3 dayes sight, Exchange at 8 per Cent L. 270:--:--
L. 500

538

10

29. dito

6
12

Thomas Banker Debitor to Richard Banker at London our accompt L. 107: 10. for 100 L. at 7½ per Cent drawn upon him for our accompt payable at 3 dayes sight to John Bryse or order, for the value he hath given me a precept, which is accepted by dito Thomas Banker upon ten dayes, which I have discompted with him

107

10

10
1

London Exchange of draughts Debitor to Cash L. 212. payed for the Bill which Thomas Mercer drew on me for my accompt payable to Andrew Waird

212

30. dito

6
9

Thomas Banker Debitor to Thomas Trader my accompt with him in Company L. 127. for a precept given me upon dito Banker for my half of 5 Butts of Brandie, which he sold for his accompt and mine for L. 254. neatt, the precept with my half with the profite is

127

D

Wil-

		L.	ſ.	d.
6 1	William Rich Debitor to Cash L. 90. payed to him in full of what I owed	90	—	—
	3 I. dito			
1 5	Cash Debitor to George Pieterſen L. 112:10:10. received from him in full payment	112	10	10
6 5	Thomas Banker Debitor to Andrew Nullus in Dundie L. 143:9. for a precept ſent me upon <i>dito</i> Thomas payable in a moneth being in full payment of what he owed	143	9	—
1 5	Cash Debitor to David Sailer L. 63:18:7. received from him in full payment	63	18	7
	The following Perſones Debitor to Cash L. 196. payed to them what I was obliged.			
6 7	Per James Truſtie L. 100. for Thomas Traders precept	100	—	—
1	Per William Fleſher L. 96. payed to him	96	—	—
1 1	Cash Debitor to the following Perſones L. 304:12:2. received from them, viz.			
3	To Thomas Truſtie L. 88:13:2 received from him	88	13	2
4	To Richard Dyer and Symon Black L. 57:15. received	57	15	—
4	To David Dyer L. 158:4. in full payment	158	8	—
	1. September			
12 4	David Butcher Debitor to ſeveral Accompts L. 179:7. for 2 Bills on him, viz.			
12	To Charles Packer of Aberdeen L. 159:7. for a Bill payable in 2 moneths	159	7	—
	To George Plotter L. 20. for a precept on him in full payment of the Sheep-ſkinnes	20	—	—
	3. dito			
12 1	Richard Banker our accompt Debitor to Cash L. 1032:10. for 2 Bills remitted to him for our accompt, the value payed by me here, viz.			
	L. 500 In Bills of Symon Johnson upon John Symonſen at 6 dayes ſight, Exchange at 3 per Cent	L. 515:—:—		
	L. 500 In Bills of Peter Johnſen upon John Pieterſen at 10 dayes ſight, Exchange at 3½ per Cent, the value payed to Stephen			
	L. 1000 Iacobſen	L. 517:10:—		
	5. dito			
	Richard Banker our accompt in Company Debitor to London Exchange of draughts for 2 Bills drawn on me, viz.			
	L. 500			

Edinburgh, the 5. day of September, 1682.

15

L.

J.

12 L. 500 Payable to *Hector Holsteyn* or order at 4
dayes sight, Exchange at 3 per Cent L. 515:--:--

10 L. 500 To *Lambert van Pruisen* or order, at 3
dayes sight, Exchange at 4 per Cent L. 520:--:--

L 1000

1035

6. dito

Cash Debitor to *London* Exchange of Remittances L. 538:10. for
two Bills received, viz.

1 From *Thomas Johns* for the Bill he accepted which he hath payed
me L. 268:10:--

10 From *David Nicols* his Bill payed 270:--:--

538

10

Seck in Company Debitor to severall accompts L. 40:6. for charges
on the same. The Company being to divide and clear Accompts
of what rests of the Seck, debts, and money, viz.

13

14 To Cash in Seck Company L. 13. payed for severall charges, viz.

Couperage and Portorage L. 4:10:--

Seller-rent 3:10:--

Spent in selling by me and the others of the Partners
to whom I repayed it 5:--:--

13

8 To profite and losse L. 27:6. for my allowance of what is sold
being L. 2733 at 1 per Cent

27

6

7. dito

1 Cash proper Debitor to Cash in Company L. 27:6. for the forefaid
allowance payed my self by the Companies order out of their
14 Cash

27

6

The following Partners their accompt in Company Debitor to
Seck in Company L. 920. for 20 Butts returned to them accor-
ding to their part as it was estimate first being L. 23. per
Butt, viz.

13 Per *William Groffer* his accompt in Company L. 184. for 8 Butts
of his $\frac{1}{2}$ parts

184

13 Per *Andrew Millener* his accompt in Company L. 115. for 5
Butts of his $\frac{1}{2}$ part

115

13 Per *James Mercer* his accompt in Company L. 92. for 4 Butts of
his $\frac{1}{2}$ part

92

9 Per Seck proper L. 69. for 3 Butts of my own $\frac{1}{2}$ which I have recei-
ved back

69

13 Seck in Company Debitor to Cash in Company L. 24. for 30 Gal-
lons of Seck payed to the Couper for to fill it up

14

24

		L.	ſ.	d.
13	Seck in Company Debitor to several accompts L. 380. so much each has gained as appears by the Salles of the same, viz.			
13	To William Groffer his accompt in Company L. 152:4:4 for $\frac{2}{5}$	152	4	4
13	To Andrew Millener his accompt in Company 95:2:9 for $\frac{1}{4}$	95	2	9
13	To James Mercer his accompt in Company . 76:2:4 for $\frac{1}{5}$	76	2	4
8	To profite and losse proper . 57:1:7 for $\frac{3}{20}$	57	1	7
	Several accompts Debitor to Cash in Company L. 1222:11. payed to them out the ready money that was in it, every one his part, viz.			
13	Per William Groffer his accompt in Company L. 489:—:4. for his $\frac{2}{5}$ part	489	—	4
13	Per Andrew Millener his accompt in Company L. 305:12:9. for his $\frac{1}{4}$ part	305	12	9
13	Per James Mercer his accompt in Company L. 244:10:4. for his $\frac{1}{5}$ part	244	10	4
1	Per Cash proper L. 183:7:7. for my $\frac{3}{20}$ parts	183	7	7
14				
1	William Groffer his accompt in Company Debitor to several accompts L. 575:4. for so much he is assigned to, for his $\frac{2}{5}$ parts of the outstanding debts in the Seck Company, viz.			
14	To his particular accompt L. 216. so much he ingaged to pay for David Vintner	216	—	—
15	To Thomas Taverner L. 140. for his debt	140	—	—
15	To George Good-wine L. 140. for his debt	140	—	—
15	To James Good-sale L. 79:4. upon accompt of what he owes	79	4	—
13	Andrew Millener his accompt in Company Debitor to several accompts L. 359:10. for so much he is assigned to, viz.			
14	To dito Millener his particular accompt L. 270. for so much he took upon him for Iohn Trader	270	—	—
16	To Thomas Iencks L. 89:10. for so much assigned him upon accompt	89	10	—
13	James Mercer his accompt in Company Debitor to several accompts L. 287:12. for so much he is assigned to receive for his $\frac{1}{5}$ part			
15	To Andrew Good-aile L. 168. for all he owes	168	—	—
16	To Pieter Skipper L. 119:12. for a part of his debts	119	12	—
	9. dito			
16	Richard Rogers Debitor to several accompts L. 42:18. so much they have assigned me upon him for what they owed for Seck, viz.			
16	To Thomas Jenks L. 22:10. payable in 3 moneths	22	10	—
16	To Pieter Skipper L. 20:8. for his precept	20	8	—
	Cash			

Edinburgh, the 9. day of September, 1682.

		17	L.	ſ.	d.
1	Cash Debitor to ſeveral accompts L. 215:14. received from the following Perſones in full payment of what they owed for Seck, viz.				
15	To James Goodſale L. 32:16. received from him		32	16	—
16	To William Strowen L. 56. received his debt		56	—	—
16	To Richard Rogers L. 126:18. received from him		126	18	—
8	Profite and loſſe Debitor to Caſh L. 4:4. for the rebate of L. 2. is at 2 per Cent		4	4	—
1	10. dito				
12	Richard Banker our accompt in Company $\frac{1}{2}$ in Exchange Debitor to ſeveral accompts L. 84. for ſo much we have gained upon the ſame, viz.				
4	To Richard Banker his particular accompt L. 42. for his $\frac{1}{2}$ of the profite		42	—	—
8	To profite and loſſe L. 42. for my half profite		42	—	—
	12. dito				
10	London Exchange of draughts Debitor to Caſh L. 1035. Payed the 2 Bills which Richard Banker drew for our accompt, viz.				
1	To Heſtor Holſteyn his Bill L. 515:—:—				
	To Lambert Pruiſſenar for his 520:—:—				
	13. dito		1035	—	—
8	Gilbert Callant Debitor to William Cornelifen in Rotterdam my accompt currant L. 191:13:4. for L. 333:6:8. Fleams, is gilders 2000. at 23 pence per Gilder, in my firſt and ſecond Bill ſent him upon dito Cornelifen, at uſance drawn for my accompt on him, the value, dito Callant is to allow me upon accompt of what I have received for him		191	13	4
4	14. dito				
	Sundry accompts Debtors to Robert Fiſher of Innerneſs L. 112:10. received from him in full payment of Salt I ſold him, viz.				
7	Per Iohn Claſen of Amſterdam his accompt currant L. 55. for 100. L. Fleams ſent me in a Bill of Exchange upon Peter Ianſen in Amſterdam, at uſance; which I have indorſed payable to Iohn Claſen for what is owing him, and have diſcharged dito Fiſher's accompt for ſo much at 22 ſs. per Gilder, being 600. Gilders, is here		55	—	—
6	Per Thomas Banker L. 57:10. for a Bill on him at 10. dayes ſight		57	10	—
4	16. dito				
16	Bodomrie accompt Debitor to Caſh L. 100. lent to Simon Iacobſen on Bodomrie upon his Ship the Dolphin of Rotterdam, for which he is to pay me at his arrival at the ſaid Port 20 per Cent		100	—	—
1	18. dito				
17	Cash Debitor to Inſurance-reckoning L. 24. for 100. L. Inſured by me upon the Ship called the Pelican of Aberdeen and her lading from the Port of Lieth to Cadiz in Spain, at 6 per Cent				

	18	Edinburgh, the 18. day of September, 1682.	L.	ſ.	d.
		for premio, which I have received from <i>John Trader</i> , having subscribed his Police for the foresaid summe	24	—	—
		19. <i>dito</i>			
8	1	<i>Gilbert Callant</i> Debitor to Cash L. 38:3:10. sent to him by his order with the Post, what was due by accompt	38	3	10
		20. <i>dito</i>			
16	1	<i>Bodomrie</i> accompt Debitor to Cash L. 80. lent to <i>Andrew de Mar</i> , Master of the Ship called the <i>Hope</i> on <i>Bodomrie</i> from this to <i>Dantſick</i> L. 80. for which he is to pay me at the arrival at the foresaid Port 30 per Cent	80	—	—
		22. <i>dito</i>			
1	17	Cash Debitor to Insurance-reckoning L. 17:10. for 500. L. insured upon the Ship called the <i>Swallow</i> of <i>Leith</i> and her lading from <i>Burdeaux</i> to the said Port of <i>Lieth</i> at 3½ per Cent, the premio I have received from <i>William Merchant</i> , whose Police I have subscribed	17	10	—
		24. <i>dito</i>			
6		<i>Thomas Banker</i> Debitor to several Perſones L. 162. for ſo much they have assigned me upon him for what they owed for Wine, viz.			
10		To <i>David Cook</i> L. 36. for his precept on 2 moneths which is accepted	36	—	—
9		To <i>Thomas Vintner</i> L. 78. for his precept on one moneth	78	—	—
9		To <i>William Taverner</i> L. 48. for ſo much he hath given a precept payable at ſight	48	—	—
		26. <i>dito</i>			
12	10	<i>David Boutcher</i> Debitor to <i>John Carier</i> in <i>Kelſo</i> L. 48. for a precept drawn upon him for what he owes for Wine, payable to the foresaid <i>David</i> or his order in 10. dayes	48	—	—
		Several accompts Debitor to <i>Symon Raſer</i> L. 217:16. for ſo much he hath payed in full of his protested Bill which was returned from <i>London</i> , viz.			
12		Per <i>David Boutcher</i> L. 19:5. for a precept on him	19	5	—
11		Per <i>John Merchant</i> his Accompt with me in Company L. 70. for ſo much he hath diſcharged me for account of <i>dito Symon</i> for what he was concerned with me for his half of the Sheep-skinnes	70	—	—
1		Per Cash L. 128:11:— received from him in money	128	11	—
17		28. <i>dito</i>			
13		<i>John George</i> Debitor to charges accompt L. 11:10:9. for ſeveral charges upon his protested Bill, viz.			
17		For protest and purſuits in Law as per Book of petty charges L. 1:12:—			
		For reexchange of 216 L. 8:12:9			
		Port of letters and proviſion 1:6:—			
			11	10	9

Edinburgh, the 29. day of September, 1682.

19

L. s. d.

Several accompts Debitor to *John George* L. 227:10:9. so much he hath given me in payment of his protested Bill, viz.

11 Per *Richard Banker* at *London* his accompt L. 218:8. for a Bill drawn by him on *dito Banker* for his accompt of L. 210. payable to me or order at 4 dayes sight, Exchange at 4 per Cent which I have sent forward for acceptance, the value I am to allow upon accompt

218 8 —
9 2 9

1 Per Cash L. 9:2:9. received in money

13 ————— 30. *dito* —————

Herrings Debitor to several accompts 55. L. for 10 Last received by *Thomas Venturer* from the *Lewes* which cost with charges, viz.

17 To Voyage to the *Lewes* L. 41. so much I payed for the first out-rigg with the said *Thomas*

41 — —

1 To Cash L. 14. payed to him for charges as by his accompt given me in

14 — —

Retaille accompt of Seck Debitor to Seck L. 53:6. for so much sold by the Couper to several Persones, viz.

17 To *John Shero* for 17 Gallons is 1/2 a Butt L. 12:—:—

9 To *Alexander Smith* for 10 Gallons at 14s. . 7:—:—

To *John Drye* for 15 Gallons at 14s. . 10:10:—

To *David Sands* for 20 Gallons at 13s. . 13:—:—

To *Walter Brewer* for 18 Gallons at 12s. . 10:16:—

80 Gallones in all

53 6 —

9 Seck Debitor to charges accompt L. 4:10. for Seller-rent and the Coupers charges

4 10 —

1 ————— 2. October —————

Delivery accompt of goods bought Debitor to *Iames Chamberlane* L. 290. for 600 Bolls of Wheat at 13 s. per Boll bought to be delivered the first of the next moneth at *Dumbar* free aboard of the Ship; I am to send to receive it, I being to pay 100. L. now and the rest a moneth after delivery

390 — —

18 *Iames Chamberlane* Debitor to Cash L. 100. payed to him upon accompt

100 — —

1 ————— 3. *dito* —————

Delivery accompt of goods bought Debitor to *Andrew Green* L. 375. for 150. Chalders of Salt at 50. s. per Chalder bought to be delivered before the 10 of the next moneth aboard of the Ship which I shall send to receive it at *Cockenie* to be payed in 2 moneths

375 — —

17 ————— 4. *dito* —————

18 *Iames Chamberlane* Debitor to delivery accompt of Sales L. 140. sold to him to be delivered before the next moneth at *Dumbar*; he being to allow it upon accompt of the Wheat I bought, viz.

2000 Bergen Dealles at 4 L. per Cent L. 80:—:—

400 Large Beams at 3s. per piece 60:—:—

140 — —

			L.	ſs.	d.
		<i>Andrew Green</i> Debitor to delivery accompt of Sales L. 216. sold to him to be delivered at the Shore of <i>Cockenie</i> in a moneth, he being to allow me the value upon accompt of Salt I bought, viz.			
18					
18	4	Tunnes of <i>French</i> Wine at 26 L. per Tun . . . L. 104:--:--			
	4	Butts of Seck at 28 L. per Butt . . . 112:--:--			
		216			
		7. dito			
1		Ship the <i>Fortune</i> Debitor to Cash L. 30. for $\frac{1}{2}$ part of the said Ship bought in by the Master <i>John Seaman</i> for my accompt, for which I payed ready money	30		
7		<i>Iohn Clafen</i> in <i>Amsterdam</i> his accompt currant Debitor to <i>Thomas Faetor</i> my accompt L. 131:5:2. for 552 $\frac{2}{3}$ Crowns at 57 pence per Crown, remitted to him in my own Bills upon <i>dito Faetor</i> at <i>Roien</i> payable at usance, this is upon accompt of what is owing to <i>dito Clafen</i>	131	5	2
		9. dito			
7		<i>Iohn Clafen</i> his accompt currant Debitor to <i>Bodomrie</i> accompt L. 120. as by his letter of 25 Past, that <i>Symon Iacobsen</i> is arrived and hath payed to him the money which I lent him, with the profite, which I have placed upon <i>dito Clafens</i> accompt for what I owed him	120		
16		10. dito			
11		<i>Thomas Mercer</i> of <i>London</i> his accompt currant Debitor to <i>Thomas Trader</i> L. 105:6. for 100. L. drawn by <i>dito Mercer</i> on <i>Iohn Banker</i> who refused to accept, and I have honoured the said Bill for his accompt payable in 6 dayes, with Exchange at 5 per Cent and the charges of protest	105	6	
7		<i>Iean du Bois</i> at <i>Roien</i> his accompt Debitor to <i>Thomas Mercer</i> my accompt currant L. 118:15. for 500 Crowns at 57 pence per Crown remitted by <i>dito Mercer</i> for my accompt to <i>dito du Bois</i> in Bills of <i>Stephen Foot</i> upon <i>Iean la Fiebre</i> , at usance as appears by his letter of date the 6 Instant	118	15	
6		12. dito			
7		<i>Jean du Bois</i> at <i>Roien</i> his accompt currant Debitor to <i>Thomas Mercer</i> my accompt currant L. 112. for 450. Crowns, at 56. pence per Crown drawn by him for my accompt, payable at usance to <i>Jean de Wael</i> or order, is for Salt sold for his accompt	112		
6		15. dito			
7		<i>Thomas Mercer</i> at <i>London</i> my accompt Debitor to <i>dito Mercer</i> his accompt L. 105:6. as by his letter of date the 10 instant, he orders me to pay the Bill, which I accepted for his honour and place it to my accompt, I being owing to him	105	6	
11					
7		<i>Joachim Dirricks</i> his accompt currant Debitor to <i>Thomas Banker</i> L. 241:13:4. for 1000. Rixdollers at 58 pence per Doller for a Bill of <i>dito Banker</i> remitted to the said <i>Dirricks</i> upon <i>Frederrick</i>			
6					

Edinburgh, the 15. day of October, 1682.

21

L. s. d.

rick Jacobsen at 20 dayes sight, this is for what was owing for his goods, which I sold the value I have allowed *Thomas Banker* upon accompt of what he owes

241 13 4

17 dito

6 *Thomas Trader* Debitor to Cash L. 105:6: payed to him the Bill which I accepted of *Thomas Mercer*

105 6 —

Several Accompts Debitor to *Symon Tanner* L. 260:16: -- received from him in payment of what he was owing, viz.

7 Per *Ioachim Dirricks* his accompt Currant L 116:13:4. for 500 of Albert Dollers, at 56 pence per Doller, for a Bill o dito *Symon* sent him, being drawn on himself, and by me indorfed to himself

116 13 4

1 Per Cash L. 144:2:8. received in money

144 2 8

12

Cash Debitor to *Richard Bancker* my Accompt L. 226:16:-- for 210 L. drawn on him for my acct payable to the order of *Thomas Banker* at 4 dayes sight, the value received, Exchange at 8 per Cent

226 16 —

18 dito

18 Delivery Accompt of Sales Debitor to Cash L. 130: --: -- for the following goods bought from *Thomas Timberman* to be delivered to *James Chamberlaine* at *Dumbar*, conforme to Bargain, viz.

2000 Bergen Deals, at 4 L. per Cent L. 80: --: --
400 Large Trees, at 2 shillings, 6 pence per Piece 50: --: --

130 — —

20 dito

17 Cash Debitor to delivery accompt of buying L. 150 for 50 Chalders of Salt, at 3 L. per Chalder sold to *Thomas Trader*, to be delivered at *Cockenie*, the first of the next moneth, having given him a precept upon *Andrew Green*, for so much for which he hath payed me present money.

150 — —

18 Voyage to *Bremen*, Debitor to several accompts L. 262: for 100 Chalders of Salt loading, by *Andrew Green* for my accompt aboard the Ship, called the *Salmon*, *John Herring* Master, which I consigned to *Stephen Jacobsen* to sell for my accompt, viz.

17 To delivery accompt of buying L. 250: --: -- for 100 Chalders, at 50 shillings

250 — —

18 To *Andrew Green* L. 12 for charges payed by him for my accompt.

12 — —

21 dito

18 Delivery accompt of Sales, Debitor to Cash L. 200: --: -- for the following Wines bought from *Thomas Trader* for present money to be by him delivered for my accompt to *Andrew Green* in *Cockennie*, for which I have payed, viz.

For 4 Tunnes of French Wine, at 24 L. is L. 96: --: --
For 4 Butts of Seck, at 26 L. is 104: --: --

200 — —

F

John

			L.	ſ.	d.
6 2	John Bancker Debitor to Pier Fontain at Burdeaux my accompt Currant L. 19. for 80 Crowns, at 57 pence remitted to me in his own Bill upon dito Banker, at 10 dayes sight . .		19	—	—
	24 dito				
18 18	Tallow, Debitor to Donald Chandler of Bellfaste L. 83:5:-- for 10 Casques bought to be payed in 2 moneths time, at 27 shillings per Cent of each English gros hundred, viz,				
	N ^o . 1 L. 7:3:16 Tar. 27	N ^o . 6 L. 5:2:10 Tar. 27			
	2 6:1:14 . . 25	7 6:2:8 26			
	3 6:3:14 . . 26	8 7:1:4 24			
	4 5:1:16 . . 25	9 6:2:6 26			
	5 5:3:10 . . 24	10 5:1:14 22			
	L. 32:1:14 Tar. 127	L. 31:2:14 Tar. 125			
	L. 31:2:14 125				
	L. 64:--:-- Tar. 252				
	Tar. 2:1				
	Neat 61:3 at 27 shill. per Cent, is . . .		83	5	—
19 19	Voyage to Campheer in the Dolphine in Companie with Andrew North and James East Debitor to Cash L. 56. for as much as we did fraught the foresaid Ships, being of burden 300 Tunnes, whereof is Master John Sayler, from this to Campheer afore-said, and from thence to Burdeaux, and so back here, for which we are to pay 350 L. and 10 L. for a Hat, the 3 at arrivall in Campheer and the 3 at her return here where she lies Balasted with great Coals loaden by Andrew Green, at the new harbour of Cockenie, for which I have payed according to accompt with charges . . .		56	—	—
19 19	Voyage to Campheer in Companie 3 Debitor to Andrew North his particular accompt L. 615. of goods shipped by him for our Accompt, viz.				
	20 Last of Aberdeen Salmond with charges cost . . .		615	—	—
	26 dito				
19 19	Voyage to Campheer in Companie, Debitor to John East his particular accompt L. 1300 shipped by him in the foresaid Ship for our accompt, viz.				
	400 Dozen of Aberdeen Stockins, at 24 shillings per dozen . . .	L. 480:--:--			
	10 Fardels of playding as per Accompt . . .	800:--:--			
	For charges payed by him . . .	20:--:--			
	28 dito		1300	—	—
19	Voyage to Campheer in Companie Debitor to fundry Accompts L. 377:5:-- shipped by me for accompt of us three, viz.				
17	To Herrings L. 70 for 10 Last, at 7 L. per Last . . .		70	—	—
18	To Tallow L. 83:5: for 10 Casques, as per Invoyes-Book . .		83	5	—
7	To William Flesher L. 224:--:-- for 100 Hides 32000 neat at 14 shillings per 100 bought to be payed in 3 moneths time . .		224	—	—
	Voyage				

Edinburgh, the 2. day of November, 1682.

23

L. s. d.

	Voyage to <i>Campbeer</i> in Company Debitor to <i>Donald Shepherd</i> L. 910. for 40 Pack bought to be payed as followes, Shipped in the Ship <i>Dolphin</i> , viz.			
19	20 Packs contains 4000 at 9. L. per pound is . L. 360:--:--			
19	20 Packs contains 5000. at 11. L. per pound is . 550:--:--			
	40 Packs payable, the first parcell in 2 moneths and the other in 3 moneths	910	—	—
	5. dito	0000	—	—
19	Voyage a foresaid Debitor to charges accompt L. 15. for charges owing	15	—	—
17	To Cash L. 17. for charges payed	17	—	—
19	7 dito			
19	Voyage afore said in Company Debitor to <i>Richard Banker</i> in <i>Lon-</i> <i>don</i> our accompt in Company L. 68. for Insurance of 2000. L. at 3 per Cent according to our order, is with charges . . .	68	—	—
20	9. dito			
4	<i>Richard Banker</i> his accompt Debitor to Cash L. 42. payed to <i>Thomas Wilts</i> by his order as by his Letter of 5 Instance . . .	42	—	—
19	10. dito			
5	<i>Walter Baker</i> Debitor to delivery accompt of bought goods L. 450. for 600. Bolls of Wheat at 15 s. per Boll sold to him, to be delivered at <i>Dumbar</i> ; for which I have given him my order to <i>James Chamberlane</i> , the said <i>Walter</i> is to pay a moneth after delivery	450	—	—
17	12. dito			
19	<i>Andrew North</i> his particular accompt Debitor to his accompt in Company L 119:8:4. for his $\frac{1}{2}$ part of the first cost of the Car- go sent to <i>Campbeer</i> in the Ship the <i>Dolphin</i>	1119	8	4
20	<i>John East</i> his particular accompt Debitor to his accompt with us 3 in Company L 119:8:4. for his $\frac{1}{2}$ part of the foresaid Cargo	1119	8	4
19	14. dito			
20	<i>John East</i> his particular accompt Debitor to <i>Andrew North</i> his particular accompt L. 180:11:8. payed by him to <i>dito East</i> upon accompt of what he was owing in the first cost of the Cargo of the <i>Dolphine</i>	180	11	8
19	16. dito			
19	Several accompts Debitor to <i>Andrew North</i> his particular ac- compt L. 323:16:8. for precepts and money payed by him in full of $\frac{1}{2}$ part of the Cargo of the <i>Dolphine</i> outward, viz.			
18	Per <i>Donald Chandeler</i> L 83:5. for a precept for Tallow, paya- ble in 6 weeks	83	5	—
7	Per <i>William Flecher</i> L. 224. for a precept in 2 moneths for Hides	224	—	—
19	Per Cash L. 16:11:8. in ready money received	16	11	8
19	18. dito			
	Per sundry accompts to Cash L. 321. payed to them in full of what I was owing, viz.			
	F 2	Per		

		L.	ſ.	d.
18	Per James Chamberlane L. 150. in full of the bargain of Wheat .	150	—	—
18	Per Andrew Green L. 171. in full of the bargain of Salt .	171	—	—
19	20. dito			
19	Voyage to Campbeer in Company Debitor to Andrew			
20	Factor in Campbeer our accompt currant L. 91:13:4. for 1000.			
	Gilders, at 22 pence per Gilder, payed by him to the Skipper			
	of the <i>Dolphine</i> , she being arrived, as by his letter the 10 in-	91	13	4
	stant			
	21. dito			
19	Cash Debitor to retaile accompt of Seck L. 53:6. received from the			
17	Couper whom I ordered to receive these small debts .	53	6	—
	23. dito			
6	Thomas Factor Debitor to Bodomrie accompt L. 104. for a Bill			
16	which Andrew de Marin sent me upon <i>dito</i> Bancker at 10 dayes			
	sight, in full payment of the 80 L. I lent him on Bodomrie at 30			
	per Cent profit at his arrival in <i>Dantfick</i> .	104	—	—
	24. dito			
20	Andrew Factor in Campbeer our accompt currant Debitor to			
19	Voyage to Campbeer in the <i>Dolphin</i> in Company L. 1008:6:8.			
	for 40 Packs of Sheep-skinnes sold by him for 11000 Gilders,			
	free of all charges, esteemed here at 22 pence per Gilder .	1008	6	—
	25 dito			
19	Cash Debitor to William Cornelisen in Rotterdam my accompt			
4	currant L. 93:12:10. for 998 Gilders at 22 pence per Gilder,			
	being 166 L. <i>Fleams</i> drawn on him for my accompt, payable to			
	Thomas Watts or order; the value received here .	95	12	10
	28 dito			
20	Richard Banker our accompt in Company Debitor to Andrew			
20	Factor our accompt currant L. 1000. Remitted by <i>dito</i> Factor			
	for our accompt to <i>dito</i> Banker, being 10500 Gilders, and here	1000	—	—
	at 24 pence per Gilder .			
	30 dito			
20	Andrew Factor our accompt currant Debitor to Voyage to Cam-			
19	phbeer in Company L. 779:3:4. for 8500. as per accompt sent			
	us of the neat product of Coales and Salmond, to be payed con-			
	stant .	779	3	4
	2. December			
20	Pier Patin in <i>Burdeaux</i> our accompt currant Debitor to Andrew			
20	Factor our accompt currant L. 673:15. for 3000. Crowns, at 98			
	pence <i>Fleams</i> per Crown, remitted by <i>dito</i> Factor for our			
	accompt in Bills of John Simonsen upon Jaques d' Moline's at 2			
	usance, is in Gilders 7350. Counting 22 pence per Gilder .	673	15	—
	5. dito			
20	Andrew Factor our accompt upon time Debitor to Voyage to			
19	Campbeer in the <i>Dolphine</i> L. 1420. for 15500. Gilders at 22.			
	pence per Gild. for the playding we sent him, being all sold, as per			
	accompt sent in his letter of 24 Past, the neat proceed is, and is			
	to be payed in 6 moneths time .	1420	—	—
	Cash			

19 4	Cash Debitor to <i>William Cornelisen</i> in <i>Rotterdam</i> my accompt currant L. 85:5:6. for 153 L. 10 s. <i>Fleams</i> , at 36 s. <i>Fleams</i> per L. <i>Sterling</i> , drawn on him for my accompt, payable at usance to <i>Jean de Marine</i> , the value received from <i>John Black</i>	85	5	6
	8. dito			
20 19	<i>Andrew Factor</i> our accompt currant Debitor to Voyage to <i>Camp- veer</i> L. 275. for 3000. <i>Gilders</i> at 22 pence per <i>Gilder</i> , for 1000 Hides, sold by him for ready money, the neat product is as afore said	275	—	—
21 19	Voyage from <i>Campveer</i> to <i>Burdeaux</i> in Ship the <i>Dolphine</i> , De- bitor to Voyage to <i>Campveer</i> L. 70. for 10 Last of Herring, sent by <i>Andrew Factor</i> for our accompt consigned to <i>Pier Pa- tin</i> ; cost us here	70	—	—
20	To <i>dito Andrew</i> our accompt currant L. 12. for several charges on the same	12	—	—
	9. dito			
19 6	Cash Debitor to <i>John Banker</i> L. 19. received from him for <i>Pier Fontaines</i> Bill which he accepted	19	—	—
	10. dito			
7 19	<i>Ioachim Dirricks</i> his accompt currant Debitor to Cash L. 31:15:1. payed by his order to <i>Thomas Trader</i> in Ballance of his ac- compt	31	15	1
7 19	<i>Jeau du Bois</i> his accompt currant Debitor to Cash L. 52:2. Payed to <i>John Trader</i> by order of <i>dito du Bois</i> , in his letter of 2 Instant	52	2	—
	12. dito			
19 1	<i>John East</i> his particular accompt Debitor to House <i>Black-ball</i> L. 760. for so much as I have sold the same to him, with all that be- longs to it, as appears by the writings thereof; <i>Martin Te- nant</i> being to pay to him this last half yeares rent	760	—	—
1 2	House <i>Black-ball</i> Debitor to <i>Martin Tenant</i> L. 44. for so much I am to discharge his accompt, he being to pay the rent to the Buyer	44	—	—
	13. dito			
20 21	<i>Pier Patin</i> our accompt in Company Debitor to Voyage from <i>Campveer</i> to <i>Burdeaux</i> L. 86:6:8. in Crowns 370 at 56 pence, as by his Letter of date the 1 Instant, that he hath sold the 10 Lasts of Herrings, which <i>Andrew Factor</i> sent him by our or- der, and that in Trock for Wine at 40. Crowns per Last, is here	86	6	8
	14. dito			
20 20	<i>Andrew North</i> his accompt in Company Debitor to <i>Richard Ban- ker</i> our accompt currant L. 324. for L. 300. drawn by him upon <i>dito Banker</i> of the Companies money, the value he is to make good with Exchange at 8 per Cent	324	—	—
20 19	<i>Andrew Factor</i> our accompt currant Debitor to Voyage to <i>Cam- pheer</i> in Company L. 110. for the Tallow sold by him; the neat product of it is 1200 <i>Gilders</i>	110	—	—

		L.	ſ.	d.
17	Charges accompt Debitor to Cash L. 15. payed the charges I owed			
19	upon the Voyage to <i>Campbeer</i> in Company	15	—	—
19	<i>Donald Sheepherd</i> Debitor to <i>Andrew Faſtor</i> our accompt currant			
20	L. 479:3:4. for 5000. Gilders at 23 pence per Gilder drawn			
20	upon <i>dito Andrew</i> for our accompt at uſance, payable to <i>Peter Symonſen</i> ; the value <i>dito Sheepherd</i> is to allow upon accompt	479	3	—
20	<i>Andrew Faſtor</i> our accompt currant Debitor to <i>dito</i> our accompt			
20	upon time L. 1420. for 15500. Gilders at 22 pence, received			
20	by him for the playding which was ſold on 6 moneths, rebating			
19	3 per Cent	1420	—	—
20	Voyage to <i>Campbeer</i> in Company Debitor to <i>Andrew Faſtor</i> our			
20	accompt currant L. 42:12. for rebate of the foreſaid ſumme	42	12	—
	17 <i>dito</i>			
21	Voyage from <i>Burdeaux</i> in the <i>Dolphine</i> in Company Debitor to			
20	<i>Pier Patin</i> our accompt currant L. 1680. in Crowns 7200. at			
20	56 pence for 180 Tunnes of <i>French Wine</i> Shipped by him for our			
	accompt in the foreſaid Ship, coſt with all charges as per <i>Invoyes</i>	1680	—	—
	18. <i>dito</i>			
20	<i>Pier Patine</i> our accompt currant Debitor to <i>Richard Banker</i> our			
20	accompt currant L. 458:6. for 2000. Crowns, at 55 pence per			
20	Crown, remitted by him to <i>dito Patin</i> in Bills of <i>Thomas Weſt</i>			
	upon <i>Iean Denies</i> at uſance, as by his letter of date the 13			
	Instant	458	6	—
	20. <i>dito</i>			
20	<i>Pier Patine</i> our accompt currant Debitor to <i>Andrew Faſtor</i> our			
20	accompt L. 224:11:8. for 1000. Crowns at 98. Groot <i>Fleams</i>			
20	per Crown is Gilders 2450. at 22. pence, remitted by <i>dito An-</i>			
	<i>drew</i> to <i>dito Patin</i> at uſance in Bills of <i>Iacob Ianſen</i> , on <i>Iohn</i>			
	<i>Pieterſen</i>	224	11	8
	21. <i>dito</i>			
20	<i>Pier Patin</i> in <i>Burdeaux</i> our accompt currant Debitor to <i>Andrew</i>			
20	<i>Faſtor</i> our accompt currant L. 132. for 600. Crowns at 96.			
20	Groot <i>Fleams</i> per Crown is 1440. Gilders, at 22. pence per			
	Gilder drawn by <i>dito Patin</i> upon <i>dito Andrew</i> for our accompt			
	at 2 uſance, payable in <i>Banco</i> to the order of <i>Iean le Grand</i>	132	—	—
20	<i>Pier Patin</i> our accompt currant Debitor to <i>Andrew North</i> his			
19	particular accompt L. 53:13:4. ſo much he hath ordered to pay			
19	to our Partner <i>Andrew North</i> , it being the neat Ballance of his			
	accompt	53	13	4
	22 <i>dito</i>			
20	<i>Richard Banker</i> our accompt currant Debitor to <i>Andrew Faſtor</i>			
20	our accompt L. 500. in Gilders 5250. remitted by him for our			
20	accompt to <i>dito Banker</i> in Bills of <i>Symon Iuynman</i> upon <i>Gerard</i>			
	<i>van Dieſt</i> at uſance, the value he payed at 35. ſs. <i>Fleams</i> per L.			
	<i>Sterling</i> , is	500	—	—

Edinburgh, the 22. day of December, 1682.

27

L. £. d.

19 Andrew North his particular accompt Debitor to Cash L. 53:13:4.
19 payed to him the Ballance of *Pier Patins* accompt per order . 53 13 4

7 John Clasen in *Amsterdam* his accompt currant Debitor to Wil-
4 liam Cornelisen my accompt currant L. 27:10. for 50 L. *Flams*
is 300. Guilders drawn upon the foresaid William for my ac-
compt payable to the foresaid John for his accompt is at 22 pence
per Gilder 27 10 —

23. dito

19 Cash Debitor to several accompts L. 598:10:8. received from
them in full payment of what they owed, viz
5 From *Walter Baker* L. 450. for 600 Bolls of Wheat, delivered by
my order at *Dumbar* 450 — —
6 To *Thomas Banker* L. 48:10:8. in Ballance of his whole Ac-
compt 148 10 8

6 Thomas Mercer in *London* my accompt currant Debitor to Cash
19 L. 133:16. remitted to him for my accompt in Bills of *Thomas*
Trader upon *John Price* at 4. dayes sight, Exchange at 6 per
Cent, the Bill was L. 126:5. with Exchange is payed here 133 16 8

7 John Clasen in *Amsterdam* his accompt currant Debitor to Cash
19 L. 275. for 3000. Guilders, at 22 pence per Gilder remitted to
him for his accompt in Bills of *Symon Jansen* upon *Jan Symon-*
sen at usance, the value payed 275 — —

24. dito

19 Cash Debitor to *Richard Bancker* our accompt currant L. 426. for
20 2 Bills drawn on him for our accompt, the value received.
L. 200 Payable to *John Merchant* or order, upon 4 dayes sight,
Exchange at 6 per Cent L. 212:—:—
L. 200. To *John Trader* or order at 6 dayes sight,
Exchange 7 per Cent 214:—:—
L. 400 426 — —

28. dito

21 Voyage from *Burdeaux* in the *Dolphine* in Company Debitor to
19 Cash L. 50. payed to the Skipper upon accompt of his freight,
he being arrived this day with 180 Tunnes of Wine for our ac-
compt, and 100. Tunnes upon freight for others 50 — —

29. dito

21 John Merchant and Thomas Trader Debitor to Voyage from
21 *Burdeaux* in the *Dolphin* in Company L. 2070. for 180 Tunnes
of Wine sold to them conforme to Invoyes, costing in *Burdeaux*
21600. Livers at 23 pence per Liver, they being to receive it
from aboard, and pay all charges except the freight, it is sold
upon 3 moneths time 2070 — —

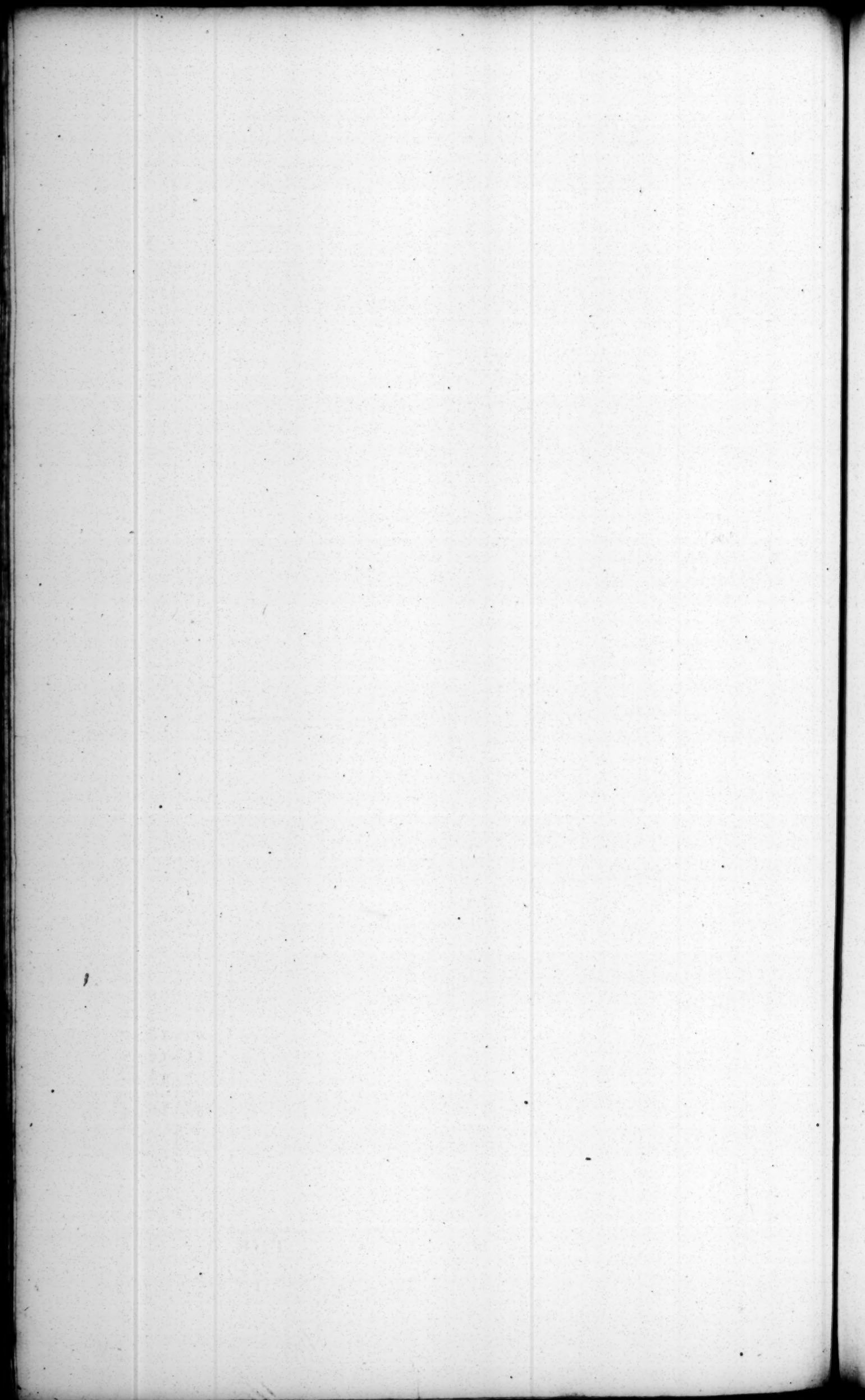
21 Voyage from *Burdeaux* aforesaid Debitor to Cash L. 75. payed to
19 the Skipper in full payment of the rest of his freight having reba-
ted freight for 100 Tunnes of other mens aboard, and what he
received at *Campbeer* 75 — —

G 2

Cash

		L.	£.	
19	Cash Debitor to <i>Andrew Banker</i> our accompt Nr. 3. in Company			
20	L. 18:7:2. for 194 Gilders at 23 pence <i>per</i> Gilder, drawn on him at sight payable to <i>Stephen Swart</i> ; the value received from <i>Jan Adriaensen</i>	18	7	2
	30 <i>dito</i>			
19	<i>Donald Sheepberd</i> Debitor to <i>Richard Banker</i> our accompt in Company L. 295:10:9. for L. 273:14. <i>£.</i> Exchange, at 8. <i>per</i> Cent, drawn on him for our accompt, payable to <i>dito Donald</i> at 10 dayes sight; the value he is to accompt for with me of what I owe him	295	10	9
19	<i>Dito Donald</i> Debitor to several Accompts L. 135:5. <i>£.</i> 11. pennies, payed to him in full of the Sheep-skinnes, rebating 2 <i>per</i> Cent of the whole, <i>viz.</i>			
19	To Cash L. 117:1:11. payed in money	117	1	11
21	To profite and loss in Company L. 18:4. for rebate of 910. L. at 2 <i>per</i> Cent for payment before the time	18	4	—
19	Cash Debitor to <i>Andrew Factor</i> our accompt currant L. 519:8:4. for 5420 Gilders at 22 pence <i>per</i> Gilder drawn on him for our accompt at double usance, payable to <i>William Sanders</i> or order the value received here	517	11	8
	Several accompts Debitor to profite and loss in Company Nr. 3. L. 663:12. for so much is gained on them, <i>viz.</i>			
19	<i>Per Voyage to Campbeer</i> in Company L. 169:19:8. for the neat gaine on the said Voyage	169	19	8
20	<i>Per Richard Banker</i> our accompt currant L. 71:19:9. gained by Exchange	71	16	9
20	<i>Per Andrew Factor</i> our accompt currant L. 101:1:7. for so much gained by Exchange	101	1	7
20	<i>Per Pier Patin</i> in <i>Burdeaux</i> our accompt currant L. 51:7:4. so much profite on it	51	7	4
21	<i>Per Voyage Campbeer</i> to <i>Burdeaux</i> L. 4:6:1. gained upon the sales of Herring	4	6	8
21	<i>Per Voyage from Burdeaux</i> in Company in the <i>Dolphin</i> L. 265. upon the Sales of it	265	—	—
20	<i>Iohn East</i> his accompt in Company Debitor to several accompts L. 1346:13:8. so much payed to him for his $\frac{1}{3}$ of the Stock and profite in Company, <i>viz.</i>			
19	To his particular accompt L. 760. for what he owed for the House <i>Black-hall</i>	760	—	—
21	To <i>Iohn Merchant</i> and <i>Thomas Trader</i> L. 500. for a precept on them	500	—	—
19	To Cash L. 86:13:8. payed to him in money	86	13	8
20	<i>Andrew North</i> his accompt in Company Debitor to <i>Iohn Merchant</i> and <i>Thomas Trader</i> L. 1022:13:8. for a precept given him upon them in full payment of his Stock and profite for $\frac{1}{3}$	1022	13	8

8	Profite and losf Debitor to Cash L. 125. for so much I am in charges this half year.			
19	For House-rent L. 30:--:--			
	For House-hold spending 75:--:--			
	Servants wages 20:--:--	125	—	—
9	Profite and losf Debitor to Seck L. 8:4. lost upon it	8	4	—
	Several accompts Debitor to profite and losf proper L. 435:19. so much I have gained on them, as by the same appears, viz.			
1	Per House Black-hall	5	10	—
2	Per Pier Fountain my accompt currant		6	8
3	Per Thomas Factor my accompt currant	3	—	2
3	Per Iohn Clasen my accompt of Hides	8	18	—
3	Per William Rich my accompt with him in Company	20	—	—
4	Per William Cornelisen my accompt currant	42	18	9
6	Per Thomas Mercer my accompt currant	5	18	4
9	Per Thomas Trader my accompt with him in Company	27	—	—
9	Per Wines of France	59	12	4
11	Per Sheep-skinnes half in Company with John Merchant	20	—	—
11	Per John Merchant my accompt with him in Company	14	4	—
16	Per Bodomrie accompt	44	—	—
17	Per Insurance-reckoning	41	10	—
17	Per charges accompt	8	12	9
17	Per Richard Banker my accompt	8	8	—
17	Per Herrings	15	—	—
17	Per delivery accompt of goods bought	85	—	—
18	Per delivery accompt of Sales	26	—	—
8	31. dito			
21	Ballance Debitor to several accompts L. 4258:61:4. so much they owe me by my Books Nr. B., viz.			
1	To Ship the Fortune for my part	230	—	—
2	To Moveables, or House-furniture	322	—	—
7	To John Clasen his accompt currant		16	10
7	To Jean du Bois his accompt currant	2	—	—
18	To Voyage to Bremen	262	—	—
21	To Iohn Merchant and Thomas Trader	547	6	4
19	To Cash	2894	13	2
	Sundry accompts Debitor to Ballance L. 4258:16:4. so much is my Stock with the debts owing by me, viz.	4258	16	4
5	Per Stock	4180	4	9
5	Per David Sailer due to him	63	18	7
11	Per Thomas Mercer his accompt currant	11	15	—
17	Per charges accompt	2	18	—
21		4258	16	4



ALPHABET

Of the *Leger*.

Nr.

A.

Fol.

A

Alexander Norman
Andrew Taverner
Alexander Dyer
Alexander North
Andrew Banker
Andrew Nullus

5
8
9
15
19
25

B

Bodomrie accompt
Ballance

13
26

C

Cash
Cloath
Claes Jansen of Amsterdam Skipper
Charges accompt
Charles Packer of Aberdeen

1:23
3
12
13
23

D

David Vintner
David Fisher
Delivery-accompt
David Fearfull
Daniel Denier at Rouen my accompt currant
David Miller of Aberdeen
David Dyer
David Sailer
David Brewer

7
7
7
10
11
16
17
24
25
26

E

London Exchange

14

F

A

George

G

George Dane	5
George Pieterfon	24
Gilbert Callant of Aberdeen his Accompt of ready money	26

H

House called <i>Black-hall</i>	4
House-hold Furnishing	4
Herrings	8
Hides	9
Henry Haberdasher	16

I

Iron	2
Indigo Lauro	3
James Trusty	4
Jan Claesen in Amsterdam my accompt currant	5
Jean du Bois at Rouen my accompt currant	6
John Farmer	6
James North	8
Interest-accompt	9
John Trader	10
John Gray	12
Insurance-reckoning	12
Jean la Meer of Rouen	13
John Banker	14
John George	14
James Dyer in Dundee my accompt of Indigo	19
John Black	19
John Claesen his accompt of Merchandise	21
John Claesen his accompt currant	21
Jean du Bois of Rouen his accompt of Salt	22
Jean du Bois his accompt currant	23
Joachim Dircks of Dantick his accompt currant	25

K

L

London Exchange	14
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M		Fol.
Mader		2
Moveables		4
<i>Martine Tenant</i>		4
Merchandise from <i>Rouen per Ship Perell</i>		16
<i>Mathew Milner</i>		17
Mumbeer		20

N

O

P

<i>Pieter Gray</i>	6
<i>Pieter Couper</i>	7
Promise-reckoning	11
<i>Paul Politique</i>	11
<i>Pier Fonteyn at Burdeaux my accompt currant</i>	15
<i>Pieter Clapboord</i>	20
Provision accompt	22

Q

R

<i>Richard Dyer and Symon Black</i>	23
<i>Robert Fisher of Innernefs</i>	23
<i>Richard Banker of London his accompt of ready money</i>	24

S

Stock	1
Seck of Zeres	2
Sarges	3
Ship the <i>Fortune of Leith</i>	3
Salmond	7
Stockines	8
Ship the <i>Fortune</i> her accompt of Voyages	18
<i>Symon Storie</i>	18

T

<i>Thomas Trader</i>	4
<i>Thomas Mercer at London my accompt currant</i>	6
<i>Thomas Banker</i>	9
<i>Thomas Factor at Haver de Grace my accompt on time</i>	15
<i>Thomas Factor my accompt currant</i>	18
<i>Thomas Trusty</i>	22

V

Voyage to <i>Haver de Grace</i> in the <i>Fortune</i>	13
Voyage to <i>Rotterdam</i> in the Ship <i>Bonaventure</i>	17
Voyage to <i>Amsterdam</i> in the <i>Falcon</i>	19
Voyage to the <i>Lewes</i> with <i>Thomas Venturer</i>	20
Voyage from <i>Burdeaux</i>	21

W

<i>Wines of France</i>	2
<i>Walter White of London my accompt currant</i>	5
<i>William Granier</i>	10
<i>William Farmer</i>	10
<i>Wagers-accompt</i>	11
<i>William Wall</i>	12
<i>William Rich</i>	14
<i>Wheat</i>	16
<i>William Watt</i>	18
<i>William Rich my accompt with him in Company</i>	20
<i>William Flesher</i>	21
<i>William Cornelisen in Rotterdam my accompt currant</i>	24
<i>Walter Baker</i>	25

X

Y

<i>Iron of Swedland</i>	2
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Z



L E G E R

N^o. A.


Transported out of the

J O U R N A L,

Upon the several ACCOMPTS.

E D I N B U R G H,

Anno 1682.



F. I.

Edinburgh, Anno 1682.

Cash D E B E T.

Janu.	1	To Stock	1	600	—	—
	3	To Sarges	3	51	—	—
	7	To Andrew Taverner	8	1	—	—
	8	To Sarges	3	50	—	—
	9	To Thomas Bancker	9	300	—	—
	11	To William Farmer	10	100	—	—
	15	To wagers accompt	11	10	—	—
	18	To Insurance reckoning	12	10	—	—
	26	To John Claesen in Amsterdam my accompt Currant	5	100	—	—
Febr.	2	To William Wall	12	30	—	—
	4	To David Fearful	11	30	—	—
	12	To Alexander Dyer	9	111	1	7
	—	To Thomas Trader	4	106	—	—
	14	To dito	4	81	—	—
	—	To James Trustie	4	100	—	—
Mar.	5	To Merchandise from Rouen	16	77	—	—
	9	To sundry accompts	—	109	—	—
	20	To Ship the Fortune her accompt of voyages	18	16	—	—
	—	To Martine Tenant	4	14	—	—
	26	To Thomas Factor my accompt Currant	15	114	11	8
Apri.	18	To Mumber	20	15	3	6
May	1	To David Vintner	8	49	10	—
	23	To John Claesen his accompt of Merchandise	21	162	10	—
	28	To Pieter Gray	6	104	7	8
June	2	To Jean du Bois his accompt of French Salt	22	90	—	—
	3	To Charles Packer of Aberdeen	23	159	7	6
	6	To Richard Dyer and Symon Black	22	57	15	4
	9	To sundry accompts	—	284	6	—

Summa

L. 2933 13 3

S T O C K D E B E T.

Janu	2	To fundry Accompts	—	238	6	8
		To Ballance	—	3464	4	4

Summa

L. 3702 11 —

Cash

CASH C R E D I T E.

Ianu.	6	Per Stockines	8	50	
	—	Per James North	8	85	
	8	Per Stockines	8	40	
	10	Per John Trader	10	200	
	—	Per William Gramier	10	100	
	13	Per Wagers-accompt	11	20	
	18	Per Claes Iansen Skipper	12	40	
	20	Per Iean la Meer of Roien	13	50	
	22	Per Voyage to Haver in the Fortune	13	9	10
Febr.	2	Per Wagers-accompt	11	20	
	3	Per Paul Politique	11	40	
	11	Per David Fisher	7	294	
	14	Per profite and loss	15	4	
	16	Per George Dane	5	42	
	—	Per Alexander Norman	5	48	10
	25	Per Insurance Reckoning	12	180	
	26	Per Merchandise from Roien	16	16	15
Mar.	10	Per David Miller	17	4	8
	12	Per dito Miller	17	162	
	13	Per Alexander North	15	106	
	17	Per charges accompt	13	10	
	22	Per Simon Storie	18	41	4
Apr.	2	Per Ship the Fortune her accompt of Voyages	18	9	
	3	Per James Dyer my accompt of Indigo	19	—	18
	4	Per Voyage to Amsterdam in the Falkon	19	9	12
	15	Per Voyage to the Lewes	20	33	
	27	Per Mumbeer	20	4	10
May.	8	Per Bodomrie accompt	13	50	
	10	Per William Rich my accompt with him in Company	20	130	
	—	Per William Rich	14	12	
	14	Per Iohn Claesen his accompt of Merchandize	21	33	
	18	Per dito his accompt currant	21	37	10
	20	Per charges accompt	13	18	
June	4	Per Jean du Bois accompt of Salt	22	5	
	5	Per Jan Claesen his accompt of Merchandise	21	5	5
	7	Per charges accompt	13	30	2
Summa			L.	1941	4

S T O C K C R E D I T E.

Ianu.	2	Per sundry Accompts, as per Journal	—	3599	
June	30	Per profite and loss	—	103	11
Summa			L.	3702	11

WINES OF FRANCE, Debet.

Jan.	1	To Stock cost with all charges for Tuns	20	I	430	—	—
Apr.	26	To charges account as <i>per</i> Book of petty charges	—	13	6	15	—
June	30	To profite and loss for my near gaine	—	15	35	5	—
		<i>Summa Tuns</i>	20		472	—	—

SECK OF ZERES, Debet.

Jan.	1	To Stock for cost and charges for Butts	20	I	400	—	—
Apr.	26	To charges account for several petty charges	—	13	7	10	—
June	30	To profit and loss for the gaine	—	15	17	—	—
		<i>Summa Butts</i>			424	10	—

IRON, Debet.

Jan.	1	To Stock costing for Barres	500	I	82	—	—
June	30	To profite and loss for the gaine on it	—	15	19	5	—
		<i>Summa Barres</i>	500		101	5	—

MADER, Debet.

Jan.	1	To Stock for Balls as <i>per</i> account in former Book	4	I	116	—	—
Febr.	12	To <i>Alexander Dyer</i> for rebate	—	9	2	10	—
		<i>Summa Balls</i>	4		118	10	—

Edinburgh, Anno 1682.

2.

WINES OF FRANCE, Credite.

Ian.	3	Per David Vintner sold at 25 L. per Tun for Tunnes	5	7	125	—	—
	7	Per Andrew Taverner at 24 L. per Tun	5	8	120	—	—
Mar	7	Per David Miller of Aberdeen at 24 L. per Tun	9	17	216	—	—
Apr.	24	Per Iohn Farmer sold at 22 L. per Tun	1	6	11	—	—
		Per loss in lackage	1	2	—	—	—
		Summa Tunnes	20		472	—	—

SECK OF ZERES, Credite.

Ian.	3	Per Peeter Couper sold at 22 L. per Butt	5	7	110	—	—
Mar.	7	Per David Miller of Aberdeen at 22 per Butt	10	17	220	—	—
Apr.	24	Per Iohn Farmer sold to him at 21 L. per Butt	4	6	94	10	—
		Per Lackage	1	2	—	—	—
		Summa Butts	20		424	10	—

IRON, Credite.

Mar.	7	Per David Miller of Aberdeen for L. 13500 at 15 s. gades	500	17	108	5	—
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M A D E R, Credite.

Ian.	8	Per Alexander Dyer for L. 4368 neat at 52 s. per Cent Balls	4	9	113	11	7
Iune	30	Per Profite and loss	—	—	4	18	5
		Summa Balls	4	—	118	10	—

D

IN

F. 3.

Edinburgh, Anno 1682.

INDIGO LAURO, Debet.

Ianu.	1	To Stock for the first cost and Charges for Barrels	4	1	180	—	—
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CLOTHE, Debet.

Ianu.	1	To Stock cost me for Peecees	10	1	120	—	—
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SARGES, Debet.

Ianu.	1	To Stock for the first Cost and Charges for Ps.	20	1	100	—	—
June	30	To profite and los	—	15	1	—	—
		Summa Ps.	20		101	—	—

Ship Called the Fortune of Leith Debet.

Ianu.	1	To Stock for one third part with all Charges to this day		1	200	—	—
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IN-

Edinburgh, Anno 1682.

INDIGO LAURO, Credite.

Apr.	3	Per James Dyer in Dundee my accompt of Indigo	419	180	—	—
------	---	---	-----	-----	---	---

CLOTHE, Credite.

May.	10	Per William Rich my accompt with him in Company Ps.	1020	120	—	—
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SARGES, Credite.

Ian.	4	Per Cash sold to John Black for ready money at 5 L. 2 s. Ps.	10	1	51	—
	8	Per Cash sold for ready money	10	1	50	—
		Summa Ps.	20		101	—

Ship called the Fortune of Leith, Credite.

Iune	30	Per Ballance	27	200	—	—
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HOUSE called BLACK-HALL, Debet.

Janu.	1	To Stock Cost me with the reparationes	I	500	—	—
	—	To sundry accompts for 2 Rents wherewith it is burdened	—	250	—	—
June.	30	To Cash for rent and reparationes payed	23	22	—	—
				—	—	—
		Summa. L.		772	10	—

House-hold furnishing and Moveables, Debet.

Janu.	1	To Stock Cost me as by Inventare	I	300	—	—
Mar.	20	To Martine Tenant received several plenishing	4	22	—	—
				—	—	—
		Summa. L.		322	—	—

MARTINE TENANT, Debet.

Janu.	1	To Stock for one years rent which expired at Martimes last	I	36	—	—
June	30	To House Black-Hall for a rent payable each half year	4	44	—	—
				—	—	—
		Summa. L.		80	—	—

JAMES TRUSTIE, Debet.

Janu.	1	To Stock for his band payable in 6 moneths time	I	100	—	—
June	30	To Ballance	27	111	4	9
				—	—	—
		Summa. L.		211	4	9

THOMAS TRADER, Debet.

Janu.	1	To Stock as per accompt in former Books	I	85	—	—
	28	To Walter White at London my accompt Currant on demand	5	100	—	—
	—	To London Exchange for the Exchange	14	6	—	—
June	30	To Ballance	27	112	—	1
				—	—	—
		Summa. L.		303	1	—

HOUSE

Edinburgh, Anno 1682.

4.

HOUSE called BLACK-HALL, Credite

June.	30	Per Cash received for one half years rent	23	18	—	—
		Per Martine Tenant for a years rent to come	4	44	—	—
		Per Ballance	27	710	10	—
		Summa	L.	772	10	—

Household furnishing and Moveables, Credite.

June.	30	Per Ballance	27	322	—	—
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MARTINE TENANT, Credite.

Mar.	20	Per House-furnishing & moveables account, received upon account	4	22	—	—
		Per Cash in Money received	1	14	—	—
June.	30	Per Ballance		44	—	—
		Summa	L.	80	—	—

JAMES TRUSTIE, Credite.

Febr.	14	Per Cash received from him in full payment	1	100	—	—
Mar.	13	Per David Miller, for a bill of Thomas Gray payable in 10 dayes	17	108	—	—
	21	Per Interest accompt for 6 m. Interest of the foresaid summe agreed	9	13	4	9
		Summa	L.	211	4	9

THOMAS TRADER, Credite

Febr.	12	Per Cast received for the vallue of a bill	1	106	—	—
	14	Per sundry accompts received from him in full of all accompts		85	—	—
Mar.	15	Per Thomas Mercer my acc ^t . Currant for a bill payable in 10 dayes	6	108	16	—
Apri.	6	Per Interest acc ^t . for 6 moneths Interest of his Bill 108 L. 16 ^β .	9	3	5	—
		Summa	L.	303	1	—

Walter White at London my Accompt Currant, Debet.

Ianu.	1	To Stock for money of mine in his hand L.		1	150	—	—
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Iohn Clafen in Amsterdam my Accompt Currant, Debet.

Ianu.	1	To Stock due to me per Ballance of accompt in L. <i>Fleamish</i>	350:—	1	200	—	—
Febr.	6	To Claes Jansen Skipper at 35 <i>ß.</i> <i>Fleamish</i> per L. Sterling	87:10	12	50	—	—
June	13	To Bodomrie accompt received by him from Iohn Cornelisen	105:—	13	60	—	—
	30	To Cash remitted G. 1373:6: at 22 pence per G. is in L. <i>Fleamish</i>	229:—	10	126	6	—
		<i>Summa L. Fleamish</i>	771		436	6	—

Alexander Norman, Debet.

Febr.	16	To sundry accompts payed to him			50	—	—
May	22	To Iohn Clafen his accompt of Merchandise payable on demand		21	143	14	—
		<i>Summa</i>			193	14	—

George Dane Debet.

Febr.	16	To fundrie accompts payed to him			45	—	—
	22	To sundry accompts for a Bill remitted me on him at 3 dayes sight			54	—	—
Apr.	28	To Mumber sold to him at 13 Rix D. payable on demand		20	35	2	—
		<i>Summa</i>			134	2	—

Edinburgh, Anno 1682.

Walter White at London my Accompt Currant, Credite.

Ian.	28	Per Thomas Trader, drawn at 6 dayes sight	4	100	—	—
Febr.	22	Per George Dane remitted me	5	50	—	—
		Summa		150	—	—

Jan Claesen in Amsterdam my Accompt Currant, Credite.

Ian.	26	Per Cash drawn on him at 35 s. 6 pence Fleamish per L. is L. Fl.	177:10	1	100	—	—
Febr.	19	Per Iohn Banker drawn a Bill at usance at 34 s. per L.	150:—	14	88	4	8
	20	Per Iohn Trader, remitted to me at 36 s. per L. Sterling	90:—	10	50	—	—
	23	Per Pier Fontain my accompt Currant	81:6	15	46	13	4
Apr.	10	Per Thomas Mercer my accompt Currant, remitted at 36 s. per L.	180:—	6	100	—	—
	27	Per Mumbeer received by his order from Bremes	92:4	—	51	8	—
		Summa L. Fleams	771		436	6	—

Alexander Norman, Credite.

Ianu.	1	Per Stock by bond payable at Candlemes	I	50	—	—
June	9	Per Cash Received in full payment of what I sold him	I	143	14	—
		Summa		193	14	—

George Dane, Credite.

Ianu.	1	Per Stock due to him by accompt	I	45	—	—
Mar.	9	Per Cash received from him	I	54	—	—
Iune	9	Per Cash Received from him	I	35	2	—
		Summa		134	2	—

		<i>Iean du Bois at Rouen, my Accompt Currant Debet,</i>		
Febr.	7	To Iohn Bancker remitted him on Pier Petit Cr. 400 at 56 pence	14	93 6 8
		<i>Thomas Mercer at London my Accompt Currant, Debet</i>		
		<i>George</i>		
Febr.	9	To Iohn Gray drawn on me, payable with 8 per Cent losf	14	50 — —
	20	To Alexander North, remitted to him	15	100 — —
Mar.	15	To Thomas Trader redrawn on me for the protested Bill	4	108 16 —
Apri.	10	To Ian Claesen in Amsterdam, my accompt currant remitted to him	5	100 — —
	25	To Iohn Claesen toresaid his account Cur. drawn on him at 2 ufance	21	150 — —
	27	To dito Claesen his accompt Currant	21	60 — —
Iune.	3	To Ballance	27	62 10 —
		Summa	L.	631 6 —
		<i>Iohn Farmer, Debet</i>		
Apri.	24	To fundry accompts sold to him payable in 6 moneths	—	105 10 —
Iune.	30	To Cash for a rent upon Black-Hall, payed to him	23	150 — —
		Summa	L.	255 10 —
		<i>Peeter Gray, Debet.</i>		
Apri.	20	To Iohn Black for his bond payable at whitfunday	19	58 11 —
May.	25	To Iohn Claesen his accompt Currant for a Bill value he is to pay	21	45 16 8
June.	30	To Cash, payed for a rent leasfed of my house Black-Hall	23	100 — —
		Summa	L.	204 7 8
		Jean		

Edinburgh, Anno 1682.

Iean du Bois, Credite.

Ian.	2	Per stock due to him for goods formerly sent me for C. 400. at 56 p	1	93	6	8
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Thomas Mercer, Credite.

Ian.	2	Per Stock for goods sent me for my accompt	1	50	—	—
Febr.	22	Per Pier Fontain my accompt Cur: drawn for my accompt on him	15	93	6	8
Mar.	15	Per William Watt, for his protested Bill redrawn on me	18	108	16	—
Apr.	12	Per Iohn Black, remitted me in Bills of William White	19	50	—	—
Iune	6	Per Iean du Bois his accompt Currant drawn on him at usance	23	100	—	—
	30	Per London Exchange payed for me the Bill which I accepted	14	229	3	4
		Summa	L.	631	6	—

Iohn Farmer, Credite.

Ianu.	2	Per House Black-Hall for a rent	1	150	—	—
Iune	9	Per Cash received from him, for what I sold him	1	105	10	—
		Summa	L.	255	10	—

Peeter Gray, Credite.

Ian.	2	Per House Black-Hall for a rent	1	100	—	—
June.	9	Per Cash received in Ballance of all accompts	23	104	7	8
		Summa	L.	204	7	8

DAVID VINTNER, Debet.

Ianu.	3	To Wines sold to him to be payed in 3 moneths time	2	125	
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PEETER COUPER, Debet.

Ianu.	3	To Seck sold to be payed half present money the other in 6 moneths	2	110	
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SALMOND, Debet.

Ianu.	5	To David Fisher bought at 30 L. per last, for lasts	10	7	300	
		To James North at 30 L. per last for	5	8	150	
Iune	30	To Profit and loss for the rebate		15	6	
		Summa			456	

DAVID FISHER, Debet.

Febr.	11	To Sundrie accompts payed to him in full of the Salmond		300	
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DAVID

Edinburgh, Anno 1682.

DAVID VINTNER, Credite.

May	1	Per James North for a precept	8	75	10	—
		Per Cash received in full payment	1	49	10	—
		Summa	L.	125	—	—

PEETER COUPER, Credite.

Mar.	9	Per Cash received from him upon accompt	1	55	—	—
June	9	Per Cash received in full payment	1	55	—	—
		Summa	L.	110	—	—

SALMOND, Credite.

Ianu.	22	Per Voyage to Haver in the Fortune for Lafts	15	13	450	—
Febr.	11	Per David Fisher for so much rebated me		7	6	—
		Summa			456	—

DAVID FISHER, Credite.

Ianu.	5	Per Salmon bought to be payed in 3 moneths time	7	300	—	—
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HERRINGS, Debet.

Janu.	5	To <i>Iames North</i> bought to be payed	15	8	105		
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IAMES NORTH, Debet.

Janu.	6	To Cash payed to him for the one third of what I Owe	1	85		
	17	To Stockines sold to him in part of payment	8	94	10	
May	1	To <i>David Vintner</i> for a precept	7	75	10	
		Summa L.		255		

STOCKINES, Debet.

Janu.	6	To Cash, bought at 20 <i>fs</i> per dozen for dozenes	50	1	50	
	8	To Cash bought for ready money	04	1	40	
June	30	To profite and loss	—	15	4	10
		Summa			94	10

ANDREW TAVERNER. Debet.

Janu.	7	To Wine sold to him in Stock for hydes	2	120		
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Edinburgh, Anno 1682.

8.

HERRINGS, Credite.

Ianu. 22 Per Voyage to Haver de Grace in the Fortune for lafts

15 13 105

JAMES NORTH, Credite.

Ianu. 5 Per fundry acc^s bought to be payed $\frac{1}{3}$ in money, $\frac{1}{3}$ goods, $\frac{1}{3}$ in 3 m.

255

STOCKINES, Credite.

Febr. 17 Per James North fold at 21 s. per dozen

90 8

94 10

ANDREW TAVERNER, Credite.

Ianu. 7 Per Hides received in payment of Wines
— Per Cash received in money

9 119

1 1

Summa

L. 120

G

HIDES

F. 9.

Edinburgh, Anno 1682.

HIDES Debet.

Jan.	7	To Andrew Taverner for L. 17000 at 14 $\frac{1}{2}$ per Cent .	500	8	119	—	—
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ALEXANDER DYER, Debet.

Jan.	8	To Mader sold to him payable in 2 moneths .	2	113	11	7	
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THOMAS BANKER, Debet.

June.	10	To Several accompts payed to him in money and assignations .	—	309	—	—	
June.	30	To Ballance	27	600	—	—	
		Summa	L.	909			

INTEREST ACCOMPT, Debet.

Ian.	9	To Thomas Banker for 6 moneths Interest of 300 L. at 3 per Cent .	9	9	—	—	
Mar.	21	To James Trustie	4	3	4	9	
Apri.	6	To Thomas Trader	4	3	5	—	
		Summa	L.	15	9	9	

HIDES

Edinburgh, Anno 1682.

9.

HIDES, Credite.

Apri.	4	Per Voyage to <i>Amsterdam</i> in the Ship the <i>Falkon</i>	500	19	119	—	—
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ALEXANDER DYER, Credite.

Febr.	12	Per fundry Accompts Received in full payment	—	—	113	11	7
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THOMAS BANKER, Credite.

Janu.	9	Per fundry acc ^s borrowed upon Intrest for 6 m. at 6 perCent a year	—	—	309	—	—
June.	15	Per Cash Borrowed on Intrest payable on a moneths warning	23	—	600	—	—
		Summa	L.	—	909	—	—

INTEREST ACCOMPT, Credite.

June.	10	Per <i>Iohn Trader</i> for 9 moneths Intereft of 200 L.	10	—	9	—	—
Janu.	30	Per Profit and loss	15	—	6	9	9
		Summa	L.	—	15	9	9

F. 10.

Edinburgh, Anno 1682.

IOHN TRADER, Debet.

Ian.	10	To sundry accs. lent to him on Interest for 9 m. at 6 per Cent a year	—	209	—	—
Febr.	20	To Iohn Clasen my accompt Currant to be payed in 8 dayes	5	50	—	—
		Summa	L.	259	—	—

DELIVERY ACCOMPT Debet

Ian.	10	To William Granier for Wheat to be delivered in February next	10	250	—	—
Febr.	28	To Wheat delivered to William Farmer	16	262	10	—
		Summa	L.	512	10	—

WILLIAM GRANIER, Debet.

Ianu.	10	To Cash payed to him upon accompt of the bargain	1	100	—	—
Febr.	17	To Iohn Gray for ane assignation	12	12	—	—
	28	To Iohn Trader for ane assignation	10	50	—	—
Mar.	1	To William Farmer, assigned him in full payment	10	116	—	—
		Summa	L.	278	—	—

WILLIAM FARMER, Debet.

Ianu.	11	To delivery acc. sold 500 Bolls of Wheat at 10 s. 6 p. in March next	10	262	10	—
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JOHN

Edinburgh, Anno 1682.

IOHN TRADER, Credite.

Febr. 28	Per William Granier for ane assignation	10	50	—	—
June 10	Per Thomas Banker, for a bond assigned him	9	209	—	—
	Summa	L.	259	—	—

DELIVERY ACCOMPT, Credite.

Jan. 11	Per William Farmer for wheat to be delivered in March next	10	262	10	—
Febr. 26	Per Wheat received from William Granier according to bargain	16	250	—	—
	Summa	L.	512	10	—

WILLIAM GRANIER, Credite.

Janu. 10	Per delivery accompt for 500 Bolls of wheat at 10/3	10	250	—	—
Febr. 26	Per Wheat received more 56. Bolls	16	28	—	—
	Summa	L.	278	—	—

WILLIAM FARMER Credite.

Janu. 11	Per Cash received from him upon accompt of the bargain	1	100	—	—
Mar. 1	Per William Granier assigned him upon accompt	10	116	—	—
June 30	Per Ballance	27	46	0	—
	Summa	L.	262	10	—

PROMISE RECKONING, Debet.

Ianu. 12 To Paul Politique for my promise to him

II 40

PAUL POLITIQUE, Debet.

Febr. 3 To Cash payed to him Conforme to my promise

II 40

DAVID FEARFUL, Debet.

Ianu. 12 To Promise reckoning for his promise for a protection

II 30

WAGERS ACCOMPT, Debet.

Ianu. 13 To Cash for a wager, configned in hand of Will. Water per. Journal

I 20

Febr. 2 To Cash payed to James Gray for the wager lost

I 20

Iune 30 To accompt Profite and los

I 5 30

Summa

L. 70

Edinburgh, Anno 1682.

PROMISE RECKONING, Credite.

Ian.	12	Per David Fearful for his promise to me	11	30	—	—
June.	30	Per Profite and los	15	10	—	—
Summa			L.	40	—	—

PAUL POLITIQUE, Credite.

Ian.	12	Per Promise-reckoning promised him for a patent	11	40	—	—
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DAVID FEARFUL, Credite.

Febr.	4	Per Cash received from him for his promise	1	30	—	—
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WAGERS ACCOMPTS, Credite.

Ianu.	15	Per William Wall, for a wager	12	30	—	—
		Per Cash, for a wager layed with James Gray who payed me	1	10	—	—
Iune	15	Per Cash for the wager against Iohn Stone receive	23	30	—	—
Summa			L.	70	—	—

WILLIAM WALL, Debet.

Janu. 15 To wagers accompt, for a wager layed against him

II 30 —

IOHN GRAY, Debet.

Ianu. 17 To Insurance Reckoning for 200 L. Insured at 6 per Cent

12 12 —

INSURANCE RECKONING, Debet.

Febr. 25 To Cash payed for the 200 L. Insured to Iohn Seamans order

I 180 —

Claes Jansen of Amsterdam Skipper, Debet.

Ianu. 18 To sundry accompts lent him on Bodomrie

L 50 —

Edinburgh, Anno 1682.

WILLAM WALL, Credite.

Febr.	2	Per Cash received from him for the wager gained	1	30	12
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IOHN GRAY, Credite.

Febr.	17	Per William Granier, assigned to me	10	12	
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INSURANCE RECKONING, Credite.

Janu.	17	Per Iohn Gray for 200 L. at 6 per Cent	12	12	
	18	Per Cash, for 500 L. at 5 per Cent	1	10	
June.	30	Per Profite and loss	15	158	
		Summa	L.	180	

Claes Jansen of Amsterdam Skipper, Credite.

Febr.	6	Per Ian Claesen in Amsterdam my accompt Currant	5	50	
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F. 13

Edinburgh; Anno 1682.

BODOMRIE ACCOMPT, Debet.

Febr.	7	To Iean la Meer of Roëen	I 3	65	—
May	8	To Cash payed to Iohn Cornelisen Skipper of the Hope of Amsterd.	I	50	—
Summa			L.	115	—

Iean la Meer of Roëen, Debet.

Ian.	20	To sundry accompts for 50 L. on Bodomrie at 30 per Cent	—	65	—
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Voyage to Haver de Grace in the Fortune, Debet.

Jan.	22	To sundry accompts Consigned to Thomas Factor for my accompt	—	574	10
	24	To William Rich for Insurance of 300 L. at 4 per Cent.	I 4	12	—
Summa			L.	586	10

CHARGES ACCOMPT, Debet.

Mar.	17	To Cash payed for the charges on the Voyage to Haver	I	10	—
May	20	To Cash payed for Custom and Shoar dues of goods.	I	18	—
June	7	To Cash payed for Iohn Claesens goods	I	30	2
	10	To Cash as per Journal	—	146	15
	30	To Cash payed in full of all Charges of goods which I Owed	23	94	7
	—	To Profite and loss for the neat gain by rebate	I 5	33	11
Summa			L.	332	15

BO-

Edinburgh, Anno 1682.

BODOMRIE ACCOMPT, Credite.

Ianu.	18	Per Claes Iansen of Amsterdam for 40 L. at 25 per Cent	12	10	—	—
	20	Per Iean la-Meer of Rouen for 50 L. at 30 per Cent	13	15	—	—
Iune	13	Per Iean Claesen my accompt Currant	5	60	—	—
	30	Per Profite and los	15	30	—	—
Summa			L.	115	—	—

Iean la Meer of Rouen, Credite.

Febr.	7	Per Bodomrie accompt for my los, he being lost at sea	13	65	—	—
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Voyage to Haver de Grace in the Fortune, Credite.

Febr.	24	Per Thomas Factor my accompt on time, sold by him.	15	583	6	8
Iune	30	Per profite and los	15	3	—	4
Summa			L.	586	10	—

CHARGES ACCOMPT, Credite.

Ianu.	22	Per Voyage To Haver de Grace	13	10	—	—
Febr.	26	Per Merchandise	16	10	—	—
Mar.	26	Per Andrew Banker	19	6	—	—
Apri.	18	Per Iohn Black	29	5	11	—
	26	Per sundry accompts	—	14	5	—
	28	Per Mumbeer	20	2	10	—
May	14	Per Iohn Claesen his accompt of Merchandise payable in 6 m	21	12	—	—
	20	Per dito his accompt Currant	21	25	—	—
	29	Per Jean du Bois his accompt of Salt	22	125	—	—
Iune	7	Per Iohn Claesen his accompt Currant	21	52	2	—
	27	Per Joachim Dircks his accompt Currant	25	65	7	—
	—	Per Iohn Claesen his accompt Currant	21	5	—	—
Summa			L.	332	15	—

F. 14

Edinburgh, Anno 1682.

WILLIAM RICH, Debet.

May. 10	To Cash payed to him for the Insurance	1	12	—	—
June. 30	To Ballance	27	90	—	—
				—	—
	Summa	L.	102	—	—

LONDON EXCHANGE, Debet.

Febr. 9	To John George for a Bill of Thomas Mercer	14	4	—	—
21	To Alexander North my accompt Currant	15	6	—	—
June. 17	To Richard Banker his accompt of ready money	24	319	5	—
21	To Cash for 2 Bills payed	23	158	—	—
30	To Thomas Mercer my accompt Currant	6	229	3	4
—	To Profite and los	15	3	—	—
				—	—
	Summa	L.	719	8	4

IOHN BANKER, Debet.

Febr. 19	To John Claesen my accompt Currant, payable on demand	5	88	4	8
June. 30	To Ballance	27	5	2	—
				—	—
	Summa	L.	93	6	8

IOHN GEORGE, Debet.

Apr. 22	To Henry Haberdasher for a precept in full payment	16	54	—	—
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WIL-

Edinburgh, Anno 1682.

WILLIAM RICH, Credite.

Jan. 24	Per Voyage to <i>Haver de Grace</i> for Insuranc	21	12	—	—
May. 18	Per <i>Iohn Claesen</i> his accompt Currant for <i>Salmond</i> payable in 2 m.	13	90	—	—
Summa		L.	102	—	—

LONDON EXCHANGE, Credite.

Jan. 28	Per <i>Thomas Trader</i> for a Bill on <i>Walter White</i>	4	6	—	—
Febr. 22	Per <i>George Dane</i> for Exchange	5	4	—	—
Apr. 12	Per <i>Iohn Black</i> for Exchange	19	3	—	—
May. 2	Per <i>Daniel Denier</i> my accompt Currant payable at 2 usance	16	229	3	4
June 26	Per Cash received for 2 Bills of <i>Richard Bankers</i>	23	159	10	—
27	Per <i>Richard Banker</i> his accompt of ready money for 2 Bills	24	158	—	—
+	Per Cash received from <i>David Williamson</i> for <i>Kich. Bankers</i> Bill	23	159	15	—
Summa		L.	719	8	4

IOHN BANKER, Credite.

Febr. 7	Per <i>Iean du Bois</i> my accompt Currant, for value of a Bill	6	93	6	8
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IOHN GEORGE, Credite.

Febr. 9	Per sundry accompts for a Bill drawn by <i>Thomas Mercer</i>	54	—	—	—
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K

PRO.

PROFITE and LOSS, Debet.

Febr.	14	To Thomas Trader	4	4	—	—
	—	To Cash for rebate to James Trusty	1	4	—	—
Mar.	29	To Thomas Factor my accompt Currant for rebate	18	8	14	2
June	9	To Cash for rebate	23	3	—	—
	29	To Cash payed for House-hold expence and servants wages	23	130	—	—
	30	To several accompts lost on them as per Journal	..	253	5	4
	—	To Stock for the neat gain	1	103	11	—
Summa			L	506	10	6

ALEXANDER NORTH, Debet.

Mar.	13	To Cash payed to him for the Bill	1	106	—	—
June.	11	To Iohn Claesen his accompt Currant for a Bill of Exchange	21	125	—	—
Summa			L.	231	—	—

Pier Fontain in Burdeaux my accompt Currant, Debet.

Febr.	22	To Thomas Mercer, drawn for my accompt at 56 pence per Crown	400	6	93	6	8
	23	To Iohn Claesen in Amsterdam, my acc. Currant at 56 p. per Crown	200	5	46	13	4
Crowns			600	L.	140	—	—

Thomas Factor at Haver my Accompt on time, Debet.

Febr.	24	To Voyage to Haver, for goods sold $\frac{1}{2}$ contant $\frac{1}{2}$ in 4 m. in Cr. at 56 p.	2500	13	583	6	8
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Edinburgh, Anno 1682.

15

PROFITE and LOSS, Credite.

Febr.	16	Per George Dane	5	3	—	—
—	—	Per Alexander Norman	5	1	10	—
June	29	Per Cash for Prentice-fee	23	100	—	—
30	—	Per Gilbert Callant in Aberdeen	26	15	4	6
—	—	Per several accompts for so much gained on them, as per Journal	—	386	16	—
Summa			L.	506	10	6

ALEXANDER NORTH, Credite.

Febr.	21	Per Thomas Mercer for a Bill of William Watt payable in 10 dayes	6	100	—	—
—	—	Per London Exchange for Exchange of foresaid summe	14	6	—	—
May	18	Per Iohn Claesen his accompt Currant for Tallow payable on demand	21	125	—	—
Summa			L.	231	—	—

PIER FONTAIN, Credite.

May	12	Per Voyage from Burdeaux as per Invoys in Crowns at 56 pence	520	21	121	6	8
June	30	Per Ballance	80	27	18	13	4
Crowns			600	L.	140	—	—

THOMAS FACTOR, Credite.

Febr.	25	Per Dito Factor my accompt Currant for the one half received	1250	18	291	13	4
Mar.	29	Per dito my accompt Currant for the other half received	1250	18	291	13	4
Summa			2500	L.	583	6	8

		<i>Merchandise from Rouen in the Perell,</i>					
		Debet.			Harts.	Taffety.	Ribbens.
					doz.	Ps.	Ps.
Febr.	26	To fundry Acc ^s shipped by <i>D. Denier</i> , as per Journ.			30	10	100
June	30	To profite and loss					15
		<i>Summa</i>					
							355 15
							100 8
							456 3

		<i>Daniel Denier at Rouen, my accompt. Currant, Debet.</i>					
May.	2	To London Excha. drawn on me, payable in London, at 55 p.			1000	14	229 3 4
	5	To <i>Thomas Factor</i> my accompt Currant, remitted at 56 p.			410	18	115
		<i>Summa</i>					342 3 4

		W H E A T, Debet.					
Febr.	26	To fundry acc ^s received from <i>W. Granier</i> , at 10 s. Bolls			556		278
June	30	To Profit and loss				15	12 10
		<i>Summa</i>			556		290 10

		<i>Henry Haberdasher, Debet.</i>					
Mar.	1	To Merchandise from <i>Rouen</i> payable on demand			16	60	

Merchandise from Roien in the Perell,
Credite.

		Harts. doz.	Taffety. Ps.	Ribbens. Ps.			
Mar.	1	12	..	..	16	60	—
		18	5	50	17	189	3
	3	10	3	20	17	130	—
	5		2	30	1	77	—
						456	3

Daniel Denier at Roien, my accompt Currant, Credite.

Febr.	26				14	10	16	329	—	—
lune	30						15	13	3	4
								342	3	4

W H E A T, Credite.

Febr.	28				500	10	262	10	—	—
lune	30				56	23	28	—	—	—
								290	10	—

Henry Haberdasher, Credite.

Apri.	29						14	54	—	—
lune	30						27	6	—	—
								60	—	—

MATHEW MILNER, Debet.

Mar.	1	To Merchandise from <i>Roüen</i> , payable in 3 moneths time	16	189	3	—
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WILLIAM CRANIER, Debet.

Mar.	3	To Merchandise from <i>Roüen</i> payable $\frac{1}{2}$ present, one half in 3 m.	16	130	—	—
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Voyage to Rotterdam in the Ship Bonaventure, Debet.

Mar.	6	To <i>David Mills</i> in <i>Aberdeen</i> , Shipped for my accompt	17	970	—	—
June.	30	To Profite and loss gained on the sales	15	71	13	4
		Summa	L.	1041	13	4

David Miller in Aberdeen, Debet.

Mar.	7	To fundry accompts Shipped in the <i>Hope</i> , for <i>Aberdeen</i> by his order	—	537	5	—
	10	To Cash payed for Charges on his goods	1	4	8	—
	12	To Cash remitted by his order to <i>London</i> to <i>Thomas Gray</i>	1	162	—	—
	13	To <i>John Trustie</i> for a Bill drawn on me by <i>dito Gray</i>	4	108	—	—
	15	To <i>Simon Storie</i> for a Bill drawn	18	150	—	—
June	30	To Ballance	27	8	—	—
		Summa	L.	970	—	—

MATHEW

Edinburgh, Anno 1682.

MATHEW MILNER, Credite.

June	11	Per Cash received from him in full payment	23	189	3	—
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WILLIAM CRANIER, Credite.

June	12	Per Cash received in full payment	23	130	—	—
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Voyage to Rotterdam in the Ship Bonaventure, Credite.

June	13	Per William Cornelisen in Rotterdam my acc. Currant sold by him	24	1041	13	4
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DAVID MILLER, Credite.

Mar.	6	Per Voyage to Rotterdam in the Bonaventure, shipped by my order	17	970	—	—
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WILLIAM WATT, Debet.

Mar. 15 To Thomas Mercer, my accompt Currant for his Bill protested .

6 108 16 —

SYMON STORIE, Debet.

Mar. 22 To fundrie accompts delivered to him in full payment

L. 150 —

Thomas Factor at Roien my accompt Currant Debet

Febr. 25 To dito my accompt on time, for money by him received in Crowns

1250 15 291 13 4

Mar. 29 To dito my accompt on time more by him received Crowns at 56 p.

1250 15 291 1 4

Summa 2500 L. 583 6 8

Ship the Fortune her accompt of Voyages Debet.

Apr. 2 To Cash for outrig of a Voyage

1 9 — —

June 30 To Profite and loss

15 7 — —

Summa

L. 16 — —

WILLIAM WATT, Credite.

Mar. 22 Per Symon Storie for ane assignation

18 108 16 —

SYMON STORIE, Debet. *Credite*

Mar. 15 Per David Miller for a Bill payable in 6 dayes

17 150 —

Thomas Factor at Rouen my accompt Currant, Credite.

Mar. 23	Per Andrew Banker remitted to me at 56½ pence	500	19	117	1	6
26	Per Cash re-drawn on him for Crownes, at 55 pence	500	1	114	11	8
29	Per Profite and los for rebate of 1250 Crownes	37½	15	8	14	2
May. 5	Per Daniel Denier drawn at one half usance	410	16	113	—	—
June. 30	Per Ballance	1052½	27	229	9	4
		<u>2500</u>		<u>583</u>	<u>6</u>	<u>8</u>

Crownes

Ship the Fortune her accompt of Voyage, Credite.

Mar. 20 Per Cash received from the Master Iohn Seaman for one third part

1 16 —

F. 19

Edinburgh, Anno 1682.

ANDREW BANKER, Debet.

Mar.	23	To Thomas Factor my accompt Currant payable on demand	18	117	1	6
	26	To Charges accompt for Chatges, of his Bill protested	13	6	—	—
June.	30	To James Dyer in Dundee my acc. of Indigo, for a Bill accepted	19	161	10	—
Summa			L.	284	11	6

James Dyer in Dundee my Accompt of Indigo, Debet.

Apri.	3	To Indigo Lauro sent to sell for my accompt	3	180	—	—
		To Calh for Charges in Shipping	1	—	18	—
Summa			L.	180	18	—

Voyage to Amsterdam in Hides, Debet.

Apri.	4	To sundry acc. Shipped in the Falkon Consigned to Iohn Claesen	—	128	12	—
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IOHN BLACK, Debet.

Apri.	12	To Thomas Mercer my accompt Currant, for a Bill on 3 dayes	6	50	—	—
	—	To London Exchange for the gaine on the Exchange at 6 per Cent.	15	3	—	—
	18	To Charges accompt for re-Exchange and protest of his Bill	13	5	11	—
Summa			L.	58	11	—

Edinburgh, Anno 1682.

ANDREW BANKER, Credite.

June.	30	Per Cash received in full payment of all accompts	23	284	11	6
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IAMES DYER, Credite

June	30	Per Andrew Banker, for a Bill remitted for the neat product	19	161	10	—
	—	Per Profite and loss	15	19	8	—
		Summa	L.	180	18	—

Voyage to Amsterdam in Hides, Credite.

June.	30	Per Ballance	27	128	12	—
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IOHN BLACK, Credite.

Apr.	24	Per Peeter Gray for a bond	6	58	11	—
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F. 20

Edinburgh; Anno 1682.

*Voyage to the Lewes with Thomas Venturer, Debet.*Apr. 15 To sundry accompts sent with him in Ship the *Swallow* .

41

Pieter Clapboord Couper, Debet.

June. 30 To Cash payed to him his accompt of barrells

23

8

MUM-BEER, Debet.

Apr. 27 To *Iohn Claesen* in *Amsterdam* my accompt Currant for Bar. 20

To Cash for Charges upon it .

28 To Charges accompt for petty Charges .

Barrels 20

5

51 8

1

4 10

13

2 10

L.

58 8

William Rich my accompt with him in Company, Debet.

May. 10 To sundry accompts Stocked in with him in Company ,

250

Voyage

Edinburgh, Anno 1682.

20

Voyage to the Lewes with Thomas Venturer, Credite.

June.	30	Per Ballance	27	41	—	—
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Pieter Clapboord Couper, Credite.

Apr.	15	Per Voyage to the Lewes for 10 Lasts of Emptie Casques .	20	8	—	—
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MUMBEER, Credite.

Apr.	28	Per George Dane sold at 13 Rix-dollors per Barrel .	12	5	35	2	—
	—	per Cash fold for ready money .	6	—	15	3	6
June	30	Per Profite and los	2	—	8	2	6
		Barrels	20	L.	58	8	—

William Rich my accompt with him in Company, Credite.

June.	30	Per Ballance	27	250	—	—
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N

Voyage

Voyage from Burdeaux in the Dolphin, Debet.

May.	12	To Pier Fontain my accompt Currant for 10 Tun of Wine Shipped.	16	121	6	8
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Iohn Claesen in Amsterdam his accompt of Merchandiz, Debet.

May.	14	To severall accompts payed for charges with the excise	—	45	—	—
June.	5	To severall accompts for Provision and more charges	—	15	9	—
	30	To his accompt Currant for to Ballance this accompt	21	449	19	—
		<i>Summa</i>	L.	510	8	—

Iohn Claesen his accompt Currant Debet.

May.	18	To diverse accompts bought by his order as <i>per</i> Invoys Book	—	348	10	—
	21	To severall accompts for Charges on the goods sent in the <i>Lyon</i>	—	31	19	4
June.	6	To Charges accompt as <i>per</i> Factor Book	13	52	2	—
	27	To severall accompts for Charges and Provision	—	15	16	9
	30	To Ballance	27	925	5	5
		<i>Summa</i>	L.	1373	13	6

WILLIAM FLESHER, Debet.

June.	30	To Ballance	27	96	—	—
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Edinburgh, Anno 1682.

Voyage from Burdeaux in the Dolphin, Credite.

June.	30	Per Ballance	27	121	6	8	21
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John Claesen, Credite.

May.	22	Per Thomas Trustie sold as per Journal	22	88	13	4	
		Per Alexander Norman sold to him as per Journal	25	143	14	—	
	23	Per Cash sold to Thomas Chapman for present money 6 P ^a Taffity	1	162	10	—	
		Per Richard Dyer and Simon Black for 4 Balls of Mader	22	115	10	8	
		Summa	L.	510	8	—	

JOHN CLAESEN Credite.

May.	25	Per Thomas Mercer my accompt Currant drawn on him	6	150	—	—	
	26	Per Pieter Gray drawn, payable to Peeter Iacobsen	6	45	16	8	
	27	Per Thomas Mercer my acc. Currant, remitted for my accompt.	6	60	—	—	
June	11	Per Alexander North drawn at ufance	15	125	—	—	
	17	Per David Dyer for 6 Balls of Mader sold	24	158	4	—	
	20	Per Cash for Indigo sold for ready money	23	63	9	—	
		Per George Pieter son per Factor Book	24	102	10	10	
	22	Per Cash sold to William Iacobsen for ready money	23	218	14	—	
	30	Per Dito Claesen his accompt of Merchandise	21	449	19	—	
		Summa	L.	1373	13	6	

WILLIAM FLESHER, Credite.

May.	18	Per Iohn Claesen his accompt Currant for hides payable in 3 mon.	21	96	—	—	
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F. 22

Edinburgh, Anno 1682.

PROVISION ACCOMPT, Debet.

June.	30	To Profite and loss, gained by Commission	15	47	13	8
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THOMAS TRUSTIE, Debet.

May.	22	To Iohn Claesen his accompt of Merchandise payable in 3 moneths	21	88	13	2
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Richard Dyer, and Simon Black, Debet.

May.	23	To Iohn Claesen his acc. of Merchandise payable $\frac{1}{2}$ ready, $\frac{1}{2}$ in 6 m.	21	115	10	8
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Jean du Bois at Rouen his accompt of Salt, Debet.

May.	29	To Charges accompt for freight and duties of Bolles	1200	13	125	—
June.	4	To several accompts for Charges and Provision			15	8
	30	To his accompt Currant			380	17
		Summa		L.	521	5

PRO-

Edinburgh, Anno 1682.

PROVISION ACCOMPT, Credite.

May.	21	Per Iohn Claesen his accompt Currant	21	6	19	4	22
June.	4	Per Iean du Bois accompt of Salt	22	10	8	—	
	5	Per Iohn Claesen his accompt of Merchandise	21	10	4	—	
	27	Per Iacobus Dircks his accompt Currant	25	9	5	7	
	—	Per Iohn Claesen his accompt Currant	21	10	16	9	
Summa			L.	47	13	8	

THOMAS TRUSTIE, Credite.

June.	30	Per Ballance	27	88	13	2	
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RICHARD DYER, Credite.

June	6	Per Cash received from them upon accompt	1	57	15	4	
	30	Per Ballance	27	57	15	4	
Summa			L.	115	10	8	

Jean du Bois at Rouen his accompt of Salt, Credite

May.	30	Per Robert Fisher of Innernefs for Bolls at 9 s	250	23	112	10	—
June.	2	Per Cash fold to feveral perfons for ready money at 9 s.	200	1	90	—	—
	3	Per Charles Packer of Aberdeen fold at 8 s, 6 p. per Boll	750	23	318	15	—
Summa			1200	L.	521	5	—

Jean du Bois of Roüen his accompt Currant, Debet.

June	6	To Thomas Mercer my accompt Currant remitted to him	6	100	—	—
	30	To Ballance	27	280	17	—
		Summa	L.	380	17	—

Robert Fisher of Innernefs, Debet.

May	30	To Jean du Bois his accompt of Salt, fold at 6 moneths time	22	112	10	—
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Charles Packer of Aberdeen Debet.

June	3	To Jean du Bois his accompt of Salt fold $\frac{1}{2}$ ready money, $\frac{1}{2}$ in 4 m.	22	318	15	—
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CASH, Debet.

June	9	To Transport of the debet summe in Folio	1	2933	13	3
	—	To severall accompts	—	53	—	—
	11	To Mathew Milner	17	189	3	2
	12	To William Cranier	17	130	—	—
	15	To wagers accompt	11	30	—	—
	—	To Thomas Banker	—	600	—	—
	20	To Iohn Claesen his accompt Currant	21	63	9	—
	22	To dito	21	218	14	—
	26	To Ioachim Dircks his accompt Currant	25	76	19	—
	—	To dito	2	180	7	9
	—	To London Exchange	14	159	10	—
	27	To London Exchange	14	159	15	—
	29	To Gilbert Callant his accompt of ready money	26	170	—	—
	—	o Profite and loss	15	100	—	—
	30	To Gilbert Callant his accompt of ready money	26	180	—	—
	—	To Andrew Banker	29	284	11	6
	—	To Wheat	16	28	—	—
	—	To House Black-Hall	4	18	—	—
		Summa	L.	5575	2	8

Jean

Edinburgh, Anno 1682.

Jean du Bois of Roüen his accompt curreant, Credite.

June	30	Per his own accompt of Salt for the neat product	22	380	17	—
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Robert Filher of Innernefs, Credite.

June.	30	Per Ballance	27	112	10	—
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Charles Packer of Aberdeen, Credite.

June	3	Per Cash received upon accompt	1	159	7	6
	30	Per Ballance	27	159	7	6
		Summa	L.	318	15	—

Cash, Credite.

June.	9	Per transport of the Credit from Folio	1	194	1	4
	—	Per Profite and los	15	3	—	—
	10	Per Thomas Banker	9	100	—	—
	—	Per charges accompt	13	146	15	—
	19	Per Richard Banker his accompt of ready money	24	105	—	—
	22	Per dito	24	157	10	—
	29	Per London Exchange	14	158	—	—
	—	Per Profite and los	15	130	—	—
	30	Per Gilbert Callant his accompt of ready money	26	37	—	—
	—	Per Pieter Clapboord Couper	20	8	—	—
	—	Per charges accompt	13	94	7	—
	—	Per Houfe Black-hall	4	22	10	—
	—	Per several accompts for 2 rents	—	250	—	—
	—	Per Jan Clafen my accompt curreant	5	126	6	—
	—	Per Ballance	—	2295	10	8
		Summa	L.	5575	2	8

F. 24

Edinburgh, Anno 1682.

William Cornelisen in Rotterdam my acc. Currant, Debet.

June.	13	To Voyage to Rotterdam, sold by him for L. Fleams	1875	17	1041	13	4
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DAVID DYER, Debet.

June.	17	To Iohn Claesen his accompt Currant payable in 3 moneths time	21	158	4	—
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Richard Banker at London his accompt of ready money Debet.

June.	19	To Cash remitted to him in Bills of William Foot the value payed	23	105	—	—
	22	To Cash remitted to him in 2 Bills	23	157	10	—
	27	To London Exchange for 2 Bills drawn on me	14	158	—	—
		Summa	L.	420	10	—

GEORGE PIETERSON, Debet.

June.	21	To Iohn Claesen his accompt Currant payable in 2 moneths	21	102	10	10
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W I L.

Edinburgh, Anno 1682.

WILLIAM CORNELISEN, Credite.

June.	30	Per Gilbert Callant his accompt of ready money fleams	862: 10	26	479	3	4
		Per Ballance	1012: 10	—	562	10	—
		L. Fleams	1875: —	L.	1041	13	4

DAVID DYER, Credite.

June.	30	Per Ballance		27	158	4	—
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Richard Banker at London his accompt of ready money, Credite.

June.	17	Per London Exchange remitted to me in 3 Bills	14	319	5	—
	30	Per Ballance	—	101	5	—
		Summa	L.	420	10	—

GEORGE PIETERSON, Credite.

June.	30	Per Ballance	27	102	10	10
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F. 25

Edinburgh, Anno 1682.

Andrew Nullus of Dundee, Debet.

June 25	To Ioachim Dircks his accompt Currant	25	143	9	—
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Ioachim Dircks in Danfick his accompt Currant, Debet.

June 27	To several accompts for Charges on his goods	.	74	12	7
30	To Ballance	.	27	39	19

Summa	L.	464	14	4
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DAVID SAILER, Debet.

June 26	To Ioachim Dircks his accompt Currant payable at demand	25	63	18	7
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WALTER BAKER, Debet.

June 28	To Gilbert Callant of Aberdeen payable in a moneth	26	250	—	—
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ANDREW

ANDREW NULLUS, Credite.

June.	30	Per Ballance	27	143	9	—	25
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JOACHIM DIRCKS, Credite.

June	25	Per Andrew Nullus of Dundee	25	143	9	—	
	26	Per Cash for Iron sold for ready money	23	76	19	—	
	—	Per Cash sold for ready money 4 Fatts of Potashes	.	.	.	.	.	23	180	7		
	—	Per David Sailer for 10 packs of Hemp	25	63	18	7	
		Summa	L	464	14	4						

DAVID SAILER, Credite.

June.	30	Per Ballance	27	63	18	7	
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WALTER BAKER, Credite.

June.	30	Per Ballance	27	250	—	—	
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DAVID BREWER, Debet.

June 28 To Gilbert Callant his accompt of ready money payable in one m. 26 161 5 —

Gillbert Callant of Aberdeen his accompt of ready Money, Debet.

June 30 To several accompts for Charges on his goods payed . . . 52 4 6
 — To William Cornelisen in Rotterdam my acc. Currant for a Bill . 24 479 3 4
 — To Ballance 27 229 17 2
 Summa L. 761 5 —

BALLANCE, Debet.

June 30 To Cash 23 2295 10 8
 — To Ship the Fortune for one fourth part 3 200 — —
 — To House Black-hall free of all burdens 4 710 10 —
 — To Moveables accompt for House-hold Stuff, &c. 4 322 — —
 — To Martine Tenant 4 44 — —
 — To William Farmer 10 46 10 —
 — To Pier Fontain at Burdeaux my accompt Currant 15 18 13 4
 — To Henry Haberdasher 16 6 — —
 — To Thomas Factor at Roüen my accompt Currant 18 229 19 4
 — To Voyage to Amsterdam in Hydes 19 128 12 —
 — To Voyage to the Lewes 20 41 — —
 — To William Rich my accompt with him in Company 20 250 — —
 — To Voyage from Burdeaux 21 121 6 8
 — To Thomas Trustie 22 88 13 2
 — To Richard Dyer 22 57 15 4
 — To Robert Fisher 23 112 10 —
 — To Charles Packer of Aberdeen 23 159 7 6
 — To William Cornelisen my accompt Currant 24 562 10 —
 — To David Dyer 24 158 4 —
 — To Richard Banker of London his accompt of ready money 24 101 5 —
 — To George Pieterfon 24 102 10 10
 — To Andrew Nullus 25 143 9 —
 — To David Sailer 25 63 18 7
 — To Walter Baker 25 250 — —
 — To David Brewer 26 161 5 —

Summa L. 6375 10 5

DAVID

Edinburgh, Anno 1682.

DAVID BREWER, Credite.

June. 30	Per Ballance	26	161	5	—
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GILBERT CALLANT, Credite.

June. 28	Per David Brewer for 300 Bolls of Barley, as per Factor Book	26	161	5	—
	Per Walter Baker for 500 Bolls of Oats	26	250	—	—
29	Per Cash sold for ready money, as per Journal	23	170	—	—
30	Per Cash for 6 lafts of Salmonds sold for ready money	23	180	—	—
	Summa	L.	761	5	—

BALLANCE, Credite.

June. 30	Per Stock	1	3464	4	4
	Per James Truffie	4	111	4	9
	Per Thomas Trader	4	112	1	—
	Per Thomas Mercer at London my Accompt Currant	6	62	10	—
	Per Thomas Banker	9	600	—	—
	Per William Rich	14	90	—	—
	Per Iohn Banker	14	5	2	—
	Per David Miller	17	8	7	—
	Per Iohn Glaesen in Amsterdam his Accompt Currant	21	925	5	5
	Per William Flether	21	96	—	—
	Per Iean du Bois his Accompt Currant	23	280	17	—
	Per Ioachim Dircks his accompt Currant	25	390	1	9
	Per Gilbert Callant his accompt of ready money	26	229	17	2
	Summa	276	375	10	5

ALPHABET

Of the Second *Leger*.

Nr.

B.

A

<i>Andrew Nullus</i> in <i>Dundee</i> .	5
Adjusting accompt	8
<i>Andrew Millener</i> his accompt in <i>Companie</i>	13
<i>Andrew Millener</i> his particular accompt	14
<i>Andrew Millener</i> our accompt of Sales	16
<i>Andrew Good-ale</i>	15
<i>Andrew Green</i> in <i>Cockenie</i>	18
<i>Andrew North</i> his particular accompt	19
<i>Andrew North</i> his accompt, Nr. 3 in <i>Companie</i>	20
<i>Andrew Factor</i> at <i>Campheer</i> our accompt Currant	20
<i>Andrew Factor</i> our accompt on time	20

B

Bodomrie accompt	16
Ballance	21

C

Cash	1:19
<i>Charles Packer</i> of <i>Aberdeen</i>	4
Custom-house accompt	9
Cash in <i>Seck Company</i>	14
Charges accompt	17

D

<i>David Dyer</i>	4
<i>David Sailer</i>	5
<i>David Brewer</i>	5
<i>David Miller</i> in <i>Aberdeen</i>	7
<i>David Cook</i>	10
<i>David Boutcher</i>	12
<i>David Vintner</i>	16
Delivery accompt of bargains bought	17
Delivery accompt of bargains sold	18
<i>Donald Chandeller</i>	18
<i>Donald Sheepherd</i>	19

E		Fol.
Exchange of <i>London</i> draughts	.	10
Exchange of <i>London</i> Remittances	.	10
F		
G		
George Pietersen	.	5
Gilbert Callant of <i>Aberdeen</i> his accompt	.	8
George Pletter	.	12
George Shipman	.	14
George Goodwine	.	15
H		
House called <i>Black-Hall</i>	.	1
Henry Haberdaſher	.	2
Herrings	.	17
I		
John Claesen of <i>Amsterdam</i> my accompt of Hides	.	3
James Trustie	.	6
John Bancker	.	6
John Claesen his accompt Currant	.	7
Iean du Bois at <i>Rouen</i> his accompt Currant	.	7
Ioachim Dirricks of <i>Dantzick</i> his accompt	.	7
John Carryer in <i>Kelfo</i>	.	10
John Merchant his particular accompt	.	11
John Merchant my accompt with him in Company	.	11
John Merchant his accompt with me in Company	.	11
John George	.	13
James Mercer his accompt in Company	.	13
James Mercer his particular accompt	.	14
John Trader	.	15
James Goodſale	.	15
Infurance-reckoning	.	17
James Chamberlane at <i>Dumbar</i>	.	18
John Eaſt his particular accompt	.	19
John Eaſt his accompt in Company Nr. 3.	.	20
Q 2		Move-

K

L

M

Moveables and House-furniture
Martine Tenant

2

2

N

O

P

Pier Fountain at Burdeaux my accompt Currant
 Profite and los
 Promise Reckoning
Pieter Skipper
Pier Patin in Burdeaux our accompt Currant in Company.

2

8

8

16

20

Q

R

Richard Dyer and Symon Black
Robert Fisher in Innerneffe
Richard Bancker of London his accompt Currant
Richard Bancker our accompt of Exchange half in Companie
Richard Rogers
 Retaile accompt of Seck
Richard Bancker in London my accompt
Richard Bancker our accompt in Companie Nr. 3

4

4

4

12

16

17

17

20

S		Fol.
Ship called the <i>Fortune</i>		1
Stock		5
Seck		9
Sheep Skins in Company $\frac{1}{2}$ with <i>John Merchant</i>		11
<i>Symon Tanner</i>		12
<i>Symon Raser</i>		12
Seck in Company $\frac{2}{5}$ <i>William Groffer</i> $\frac{1}{4}$ <i>Andrew Millener</i> $\frac{1}{5}$ <i>James Mercer</i> and me $\frac{3}{20}$		13

T		
<i>Thomas Factor</i> at <i>Rouen</i> my accompt Currant		3
<i>Thomas Trustie</i>		3
<i>Thomas Trader</i>		6
<i>Thomas Mercer</i> at <i>London</i> my accompt Currant		6
<i>Thomas Banker</i>		6
<i>Thomas Trader</i> my accompt with him in Company		9
<i>Thomas Vintner</i>		9
<i>Thomas Mercer</i> his accompt		11
<i>Thomas Taverner</i>		15
<i>Thomas Jencks</i>		16
Tallow		18

V		
Voyage to the <i>Lewes</i> with <i>Thomas Venturer</i>		3
Voyage from <i>Burdeaux</i>		3
Voyage to <i>Campbeer</i> in Company Nr. 3. in the <i>Dolphine</i>		19
Voyage to <i>Bremen</i> in Salt		18
Voyage from <i>Campbeer</i> to <i>Burdeaux</i> in Herrings, Debitor		21
Voyage from <i>Campbeer</i> to <i>Burdeaux</i> in Comp. Nr. 3 in the <i>Dolphine</i>		21

W		
<i>William Farmer</i>		21
<i>William Rich</i> my accompt with him in Company		23
<i>William Cornelisen</i> in <i>Rotterdam</i> my accompt Currant		4
<i>Walter Baker</i>		5
<i>William Rich</i>		6
<i>William Fletcher</i>		7
Wines of <i>France</i>		9
<i>William Taverner</i>		9
<i>William Groffer</i> his accompt in Company		13
<i>William Groffer</i> his particular accompt		14
<i>William Strowen</i>		16

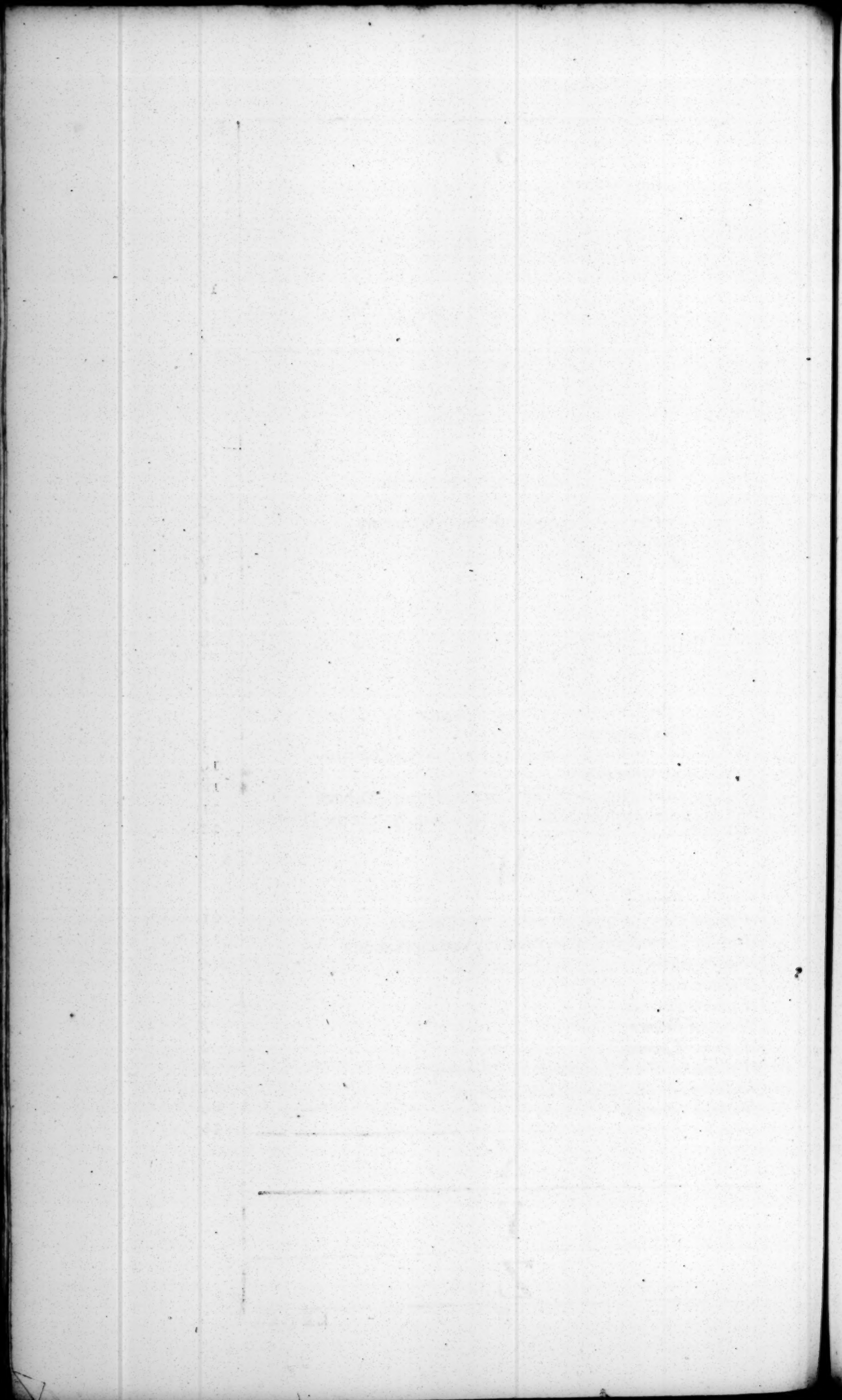
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L E G E R
N^o. B.

Transported out of the
J O U R N A L,
Upon the several A C C O M P T S.

E D I N B U R G H,

Anno 1 6 8 2.



Edinburgh, Anno 1682.

CASH, Debitor.

July.	1	To Stock	5	229	5	10	8
	—	To Adjusting accompt for so much it was less charged in Ballance.	8	2	—	—	—
	2	To severall accompts	—	52	10	—	—
	4	To Richard Bancker	4	103	15	—	—
	8	To William Rich my accompt with him in Company	3	100	—	—	—
	9	To David Sailer	5	63	18	7	—
	—	To Profite and Loss	8	4	4	10	—
	18	To Wines	9	56	—	—	—
	—	To dito	9	6	—	—	—
	25	To Thomas Mercer my accompt Currant	6	213	—	—	—
Aug.	8	To George Pletter	12	70	—	—	—
	9	To London Exchange of Remittances	10	430	—	—	—
	—	To dito accompt	10	214	—	—	—
	14	To Richard Bancker our accompt of Exchange in Company	12	645	—	—	—
	16	To severall accompts	—	411	5	—	—
	26	To London Exchange of remittances	10	1040	10	—	—
	27	To Richard Bancker our accompt in Company	12	861	—	—	—
	30	To George Pieterfen	5	102	10	10	—
	31	To David Sailer	5	63	18	7	—
	—	To severall accompts per Journal	—	304	12	2	—
Sept.	6	To London Exchange of Remittances	10	538	10	—	—
	7	To Cash in Company	14	27	6	—	—
	8	To Cash in Company for my $\frac{3}{20}$ partes	14	183	7	7	—
	9	To severall accompts, as per Journal	—	215	14	—	—
	18	To Insurance Reckoning	17	24	—	—	—
	22	To dito Reckoning	17	17	10	—	—
	26	To Symon Raser	12	128	11	—	—
Octo.	29	To John George	13	9	2	9	—
	17	To Symon Tanner	12	144	2	8	—
	—	To Richard Bancker my accompt	17	226	16	—	—
	20	To delivery accompt of buying	17	150	—	—	—
	21	To another accompt transport this					
		Summa	19	8710	15	8	

Ship called the Fortune, Debitor.

July.	1	To Stock for the $\frac{1}{2}$ part of the said Ship	5	200	—	—
Octo.	7	To Cash for another $\frac{1}{2}$ part bought for ready money for	1	30	—	—
		Summa		230		

House called Black-hall, Debitor.

July	1	To Stock so much it cost me to this day	5	710	10	—
Dec.	12	To Martine Tennant, for a years rent, which he was charged	2	44	—	—
	30	To profite and loss	8	5	10	—
		Summa		760		

CASH

Edinburgh, Anno 1682.

(1.

CASH, Credite.

July.	9	Per Several Accompts as per Journal	—	13	9	—
—	—	Per Several Accompts per Journal	—	223	5	9
14	—	Per Seck	9	264	—	—
15	—	Per Wines	9	87	15	—
20	—	Per Wines	9	7	10	—
21	—	Per dito	9	3	6	—
24	—	Per Thomas Mercer my accompt Currant	6	421	—	—
Aug.	4	Per dito Mercer his accompt	11	211	—	—
5	—	Per London Exchange of draughts	10	104	—	—
10	—	Per dito accompt	10	105	—	—
13	—	Per Richard Banker our accompt in Company	12	417	—	—
15	—	Per London Exchange of draughts	10	29	—	—
16	—	Per Seck	9	69	—	—
18	—	Per Cash in Seck Company	14	66	—	—
26	—	Per London Exchange of draughts	10	624	—	—
29	—	Per dito accompt	10	212	—	—
—	—	Per William Rich	—	90	—	—
31	—	Per Sundry accompts per Journal	6	196	—	—
Sept.	1	Per Richard Banker our accompt half in Companie	12	1032	10	—
10	—	Per Profite and loss for rebate	8	4	4	—
13	—	Per London Exchange of draughts	10	1035	—	—
19	—	Per Gilbert Callant of Aberdeen	8	30	3	10
14	—	Per Bodomrie accompt	16	100	—	—
20	—	Per Bodomrie accompt	16	8	—	—
30	—	Per Herrings	17	14	—	—
—	—	Per Seck	9	4	10	—
Octo.	2	Per James Chamberlane	18	100	—	—
7	—	Per Ship the Fortune	1	30	—	—
17	—	Per Thomas Trader	6	105	6	—
18	—	Per Delivery accompt of Sales	18	13	—	—
21	—	Per delivery accompts of Sales	18	200	—	—
—	—	Per Transport to Another accompt this	Summa	19	6196	9 7

Ship called the Fortune, Credite.

Dec.	30	Per Ballance	21	230	—	—
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House called Black-hall, Debite.

Dec.	12	Per John East his particular accompt sold to him	19	760	—	—
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Move-

Moveables and Household furniture, Debitor.

Iuly. 1 To stock as by the Inventar thereof . . . 5 322 — —

MARTINE TENANT, Debitor

Iuly. 1 To Stock for a years rent till Whitfunday nixt . . . 5 44 — —

WILLIAM FARMER, Debitor

Iuly. 1 To Stock due by him *per* accompt . . . 5 46 10 —

Pier Fontain in Burdeaux my accompt Currant, Debitor

Iuly. 1 To Stock so much he owes by acc^t. in Crowns, at 56 pence 80 5 18 1 3 4
Octo. 8 To profite and loss . . . 8 . . 6 8

Summa 80 — 19 — —

HENRY HABERDASHER, Debitor

Iuly. 1 To Stock due by Ballance of accompt . . . 5 6 — —

Edinburgh, Anno 1682.

(2.

Moveables and Household furniture, Credite

Dece.	30	Per Ballance	21	322	—	—
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MARTINE TENANT, Credite

Dece.	12	Per House Black-hall, for what he was Charged for Rent	1	44	—	—
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WILLIAM FARMER, Credite

July.	2	Per Cash received in full payment	1	46	10	—
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Pier Fontain in Burdeaux, Credite

Octo.	22	Per John Banker for a Bill remitted on him, at 57 pence	80	6	19	—
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HENRY HABERDASHER, Credite

July.	2	Per Cash received in full payment	1	6	—	—
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Fel. 3.

Edinburgh, Anno 1682.

		<i>Thomas Factor at Rouen my accompt Currant, Debite</i>			
July. 1	To Stock so much of mine in his hands in Crowns	1052 ² / ₃	5	229	13 4
	To Adjusting acct. for so much the Crowns are under-rated	.	8	17	6 8
Dec. 30	To profite and loss	.	.	3	— 2
		<i>Summa</i> 1052 ² / ₃		250	— 2
		<i>John Clasen in Amsterdam my accompt of Hides, Debite.</i>			
July. 1	To stock for so much they Cost me for 500	.	5	128	12 —
Dec. 30	To Profite and loss	.	8	8	— 8
		<i>Summa</i>		137	— 10
		<i>William Rich my Accompt with him in Companie, Debite.</i>			
July. 1	To stock for so much I stocked in with him	.	5	250	— —
Dec. 30	To Profite and loss	.	8	20	— —
		<i>Summa</i>		270	— —
		<i>Voyage to the Lewes with Thomas Venturer, Debite.</i>			
July. 1	To stock with my Venture sent with him	.	5	41	— —
		<i>Voyage from Burdeaux in the Dolphine, Debite.</i>			
July. 1	To stock for 12 tunnes of French Wine upon the way	.	5	121	6 8
		<i>THOMAS TRUSTIE, Debite,</i>			
July. 1	To stock owing by him for <i>Iohn Clasens</i> goods payable 22 Aug.	.	5	88	13 2
		<i>Thomas.</i>			

(3.

Richard

		Richard Dyer and Symon Black, Debite.			
Iuly.	1	To Stock for goods sold to them for <i>Iohn Clafens</i> accompt	5	57	15 4
		ROBERT FISHER in Innernefs, Debite.			
Iuly.	1	To Stock for Salt sold for accompt of <i>Iean du Bois</i> payable in 5 m.	5	112	10 —
		CHARLES PACKER of Aberdeen, Debite.			
Iuly.	1	To Stock for Salt sold for <i>Iean du Bois</i> accompt	5	159	7 6
		William Cornelisen in Rotterdam my accompt Curr. Debite.			
Iuly.	1	To stock sold by him the goods I sent for L fl. at 36 β fl. p ^r . L ft.	1012 ¹ ₂	5	562 10 —
Dec.	30	To Profite and los for the neat gain	8	42	18 9
		Summa L Fleams	1012 ¹ ₂	605	8 9
		DAVID DYER, Debite.			
Iuly.	1	To Stock for goods Sold to him for <i>J. Clasz</i> acc. payable 17 of Dec.	5	158	4 —
		RICHARD BANKER of London his ac. Curr. Debite.			
Iuly.	1	To Stock for a Bill which he drew on me, payed	5	101	5 —
	4	To Profite and los for my provision of several Bills	8	2	10 —
Nov.	7	To Cash payed by order in his letter of 5 Instant	19	42	— —
		Summa		145	15 —
		Richard			

Edinburgh, Anno 1682.

(4.

Richard Dyer and Symon Black, Credite.

Aug. 31 Per Cash received from them 1 57 15 —

ROBERT FISHER in Innernefs, Credite.

Sept. 14 Per fundry accompts for two Bills sent me in full payment 112 10 —

CHARLES PACKER, Credite.

Sept. 1 Per David Boutcher for a Bill payable in 2 moneths 12 159 7 —

William Cornelisen, Credite.

July.	12	Per Thomas Mercer my acc. currant at 35 s. per L. Sterling	109 ¹ ₃	6	62	10	—
	13	Per John Clafen in Amsterd. his acc. currant for a Bill drawn.	250	7	142	17	—
Sept.	13	Per Gilbert Callant for a Bill of 2000 Guilders	333 ¹ ₃	8	191	13	4
Octo.	25	Per Cash, drawn on him payable to Thomas Watts at 35 s	116 ¹ ₃	19	95	12	10
Dec.	6	Per Cash, drawn on him payable to Jean de Marin at 36 s	153 ¹ ₂	19	85	5	6
	22	Per John Clafen his accompt currant for a Bill drawn	50	7	27	10	—

Summa L. Fleams 1012¹₂ 605 8 9

DAVID DYER, Credite.

Aug. 31 Per Cash received from him in full payment 1 158 4 —

RICHARD BANKER, Credite.

July. 4 Per Cash drawn on him for his accompt 1 103 15 —
 Sept. 10 Per dito Banker our accompt of Exchange in Company 12 42 — —

Summa 145 15 —

GEORGE PIETERSEN, Debite

July. 1 To stock for goods of Iohn Clafen payable in August next . 5 102 10 10

ANDREW NULLUS In Dundee, Debite.

July. 1 To Stock for Ioachim Dirricks goods as per Factor Book . 5 143 9 —

DAVID SAILER, Debite.

July. 1 To Stock sold to him of Ioachim Dirricks goods as per Factor Book. 5 63 18 7

Dec. 31 To Ballance 21 63 18 7

Summa 127 17 2

WALTER BAKER, Debite.

July. 1 To Stock for Corne of Gilbert Callants sold to him payable in a m^o 5 250 — —

Nov. 10 To delivery accompt of goods bought for 600 Bolls Wheat . 17 450 — —

Summa 700 — —

DAVID BREWER, Debite.

July. 1 To Stock for Corne of Gilber Callants as per Factor Book . 5 161 5 —

STOCK, Debite.

July. 1 To Several accompts owing to them as per Book No. A . — 2911 6 1

Dec. 31 To Ballance 21 4180 4 9

Summa 7091 10 10

Edinburgh, Anno 1682.

GEORGE PIETERSEN, Credite.

Aug. 31	Per Cash received from him	1	102	10	10
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ANDREW NULLUS, Credite.

Aug. 31	Per Thomas Banker for a Bill sent me on them as per Journal	6	143	9	—
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DAVID SAILER, Credite.

Aug. 31	Per Cash received from him	1	6	18	7
	Per Cash received from him for hemp formerly sold July 9	1	6	18	7
	Summa		127	17	2

WILLIAM BAKER, Credite.

Aug. 16	Per Cash received from him in full payment	1	250	—	—
Dec. 23	Per Cash received from him for the 600 Bolls of Wheat	19	450	—	—
	Summa		700	—	—

DAVID BREWER, Credite.

Aug. 16	Per Cash received from him in full payment	1	161	5	—
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STOCK, Credite.

July. 1	Per Several accompts owing by them as per Book No. A.	—	6375	10	5
	Per Adjusting accmpt for what was less charged in several acc ^{ts} .	8	17	6	8
Dec. 30	Per Profite and Loss for so much gained in this 6 moneths	8	698	13	9
	Summa		7091	10	10

JAMES TRUSTIE, Debite.

Iuly.	9	To Cash payed to him in full of what I owed him	I	III	4	9
Aug.	31	To Cash payed to him for <i>Thomas Traders</i> precept	I	100	—	—
Summa				211	4	9

THOMAS TRADER, Debite.

Iuly.	9	To Cash payed to him in full what I owed	I	112	1	—
Octo.	17	To Cash payed the Bill I accepted of <i>Thomas Mercer</i>		105	6	—
Summa				217	7	—

Thomas Mercer at London my accompt Currant, Debite.

Iuly.	12	To <i>William Cornelisen</i> my acc. Curr. for a Bill remitted him	62: 10	4	62	10	—
	24	To Cash remitted to him in 2 Bills as per Journal	400: —	I	421	—	—
	26	To London Exchange of draughts for 2 Bills drawn on me	200: —	10	209	—	—
	28	To <i>dito Mercer</i> his accompt Currant for his provision	4: 10	11	4	10	—
Aug.	16	To London Exch. of draughts, for a Bill drawn at 6 per Cent	200: —	10	212	—	—
Octo.	15	To <i>dito Mercer</i> his accompt Currant for a Bill of his payed	100: —	11	105	6	—
Dec.	23	To Cash remitted to him for what is owing at 6 per Cent	126: 5	19	133	16	8
	30	To profite and losf gained by Exchange on this accompt	—	8	5	18	4
Summa			109 3: 5		1154	1	—

THOMAS BANCKER, Debite.

Iuly.	3	To <i>Thomas Factor</i> my acc. Currant for a Bill given him upon acc.	3	118	15	—
	8	To <i>William Rich</i> my acc. with him in Comp. for a precept	3	170	—	—
Aug.	29	To <i>Richard Banker</i> our acc. $\frac{1}{2}$ in Comp. in Exch. for a Bill of 100 L.	12	107	10	—
	30	To <i>Tho: Trader</i> my acc. with him in Comp. for a precept accepted	9	127	—	—
	31	To <i>Andrew Nullus</i> , for ane accepted precept on a moneth	5	143	9	—
Sept.	14	To <i>Robert Fisher</i> , for his Bill accepted on 10 dayes	8	57	10	—
Nov.	24	To severall persons, for precepts on him		162	—	—
	23	To <i>Bodomrie</i> accompt so much <i>Andrew de Marine</i> drew upon him	16	104	—	—
Summa				990	4	—

WILLIAM RICH, Debite.

Aug.	30	To Cash payed to him what I owed as appears by discharge	I	90	—	—
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JOHN BANKER, Debite.

Iuly.	9	To Cash payed to him	I	5	2	—
Octo.	22	To <i>Pier Fontain</i> from <i>Burdeaux</i> remitted a Bill on him	2	19	—	—
Summa				24	2	—

JAMES

Edinburgh, Anno 1682.

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JAMES TRUSTIE, Credite.

July.	1	Per Stock due to him payable October 20	5	111	4	9
	22	Per Thom. Trader my acc. with him in Comp. for a precept in 2 m.	9	100	—	—
Summa				211	4	9

THOMAS TRADER, Credite.

July	1	Per Stock payable in October next	5	112	1	—
Octo.	10	Per Thom. Mercer his acc. Curr. payable in 6 d. the Bill I accepted	11	105	6	—
Summa				217	7	—

Thomas Mercer, Credite.

July.	1	Per Stock due to him per Ballance of accompt	62:10	5	62	10	—
	25	Per Cash for 2 Bills drawn on him	200:—	1	213	—	—
	28	Per London Exchange of Remittances for 2 Bills	400:—	10	430	—	—
Aug.	15	Per Symon Rafer for his protested Bill returned with charges	200:—	—	217	16	—
Octo.	10	Per Jean du Bois of Rouen his accompt Currant	118:15	7	118	15	—
	12	Per dito du Bois drawn for my accompt	112:—	7	112	—	—
Summa			1093:5		1154	1	—

THOMAS BANKER, Credite.

July.	1	Per Stock for money borrowed from him payable in 1. m. warning	5	600	—	—
Octo.	15	Per Joachim Dirricks of Dantsick his accompt Curr. remitted him	7	241	13	4
Dec.	32	Per Cash received from him in full payment	19	148	10	8
Summa				990	4	—

WILLIAM RICH, Credite.

July.	1	Per Stock due to him the 18 July	5	90	—	—
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JOHN BANKER, Credite.

July.	1	Per Stock due to him by Ballance of former accompt	5	5	2	—
Dec.	9	Per Cash received from him	19	19	—	—
Summa				24	2	—

David Miller in Aberdeen, Debite.

July. 9 To Cash sent with the post by his order 1 8 7 —

Iohn Clasen in Amsterdam his Accompt Curreant, Debite.

July. 4 To Profite and Lofs to secure his debts 8 37 — —
 — To *dito* Clasen my acc. of hides ordered me to pay out of his money 3 137 10 —
 13 To William Cornelisen my ac. Cur. remitted to him 250 L. Fleams. 4 142 17 1
 Sept. 14 To Robert Fisher in Innernefs for a bill of Pieter Iansen 100 L. Fl. 4 55 — —
 Octo. 9 To Th. Factor my Accompt Cur. remitted to him in my own bills 3 131 5 2
 — To Bodomrie accompt received by him for my accompt 16 120 — —
 22 To William Cornelisen my accompt Curreant for 50 L. Fl. remitted. 4 27 10 —
 23 To Cash remitted to him in Bills of Symon Jansen on Jan Symons. 19 275 — —
 Summa 926 2 3

WILLIAM FLESHER, Debite.

Aug. 31 To Cash payed to him 1 96 — —
 Nov. 16 To Andrew North his particular acct. for a precept on 3 m. time. 9 224 — —
 Summa 320 — —

Jean du Bois in Rouen His Accompt Curreant, Debite.

Octo. 10 To Thomas Mercer at London my acct. curreant for a bill remitted 6 118 15 —
 12 To *dito* Mercer my accompt curreant drawn by him for my acc. 6 112 — —
 Dec. 9 To Cash payed by his order to Iohn Trader 19 52 2 —
 Summa 282 17 —

Joachim Dirricks in Dantfick his Accompt, Debite.

Octo. 15 To Thomas Banker for a Bill of 5000 rix Dollers remitted 6 241 13 4
 17 To Symon Tanner for a Bill of 500 Albert Dollers 7 116 13 4
 Dec. 9 To Cash payed by his order to Thomas Trader 19 31 15 1
 Summa 390 1 9

Edinburgh, Anno 1682.

DAVID MILLER in Aberdeen, Credite.

July.	1	Per Stock by Ballance of accompt	5	8	7	—
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Iohn Clafen in Amsterdam his Accompt Currant, Credite.

July.	1	Per Stock due to him when all is received which is sold for his acct.	5	925	5	5
Dec.	30	Per Ballance	1	16	10	—
		Summa		926	2	3

WILLIAM FLESHER, Credite.

July.	1	Per Stock payable the 18 August	5	96	—	—
Nov.	2	Per Voyage to Campher in Company, payable in 3 moneths	19	224	—	—
		Summa		320	—	—

Iean'du Bois In Rouen his Accompt Currant, Credite.

July.	1	Per Stock for Salt sold for his accompt when all is received	5	280	17	—
Dec.	30	Per Ballance	21	2	—	—
		Summa		282	17	—

Joachim Dirricks in Dantfick his Accompt, Credite.

July.	1	Per Stock for goods sold for his acct when the money is received	5	390	1	9
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Fol. 8.

Edinburgh, Anno 1682.

Gilbert Callant of Aberdeen his accompt, Debite.

Sept.	13	To William Cornelisen in Rotterdam my accompt Currant	4	191	13	4
	18	To Cash sent by his order with the post	1	38	3	10
		Summa		229	17	2

Adjusting Accompt, Debite.

July.	1	To Stock for so much profite & los acc ^t in Book N ^o A. was less cred ^t	5	2	—	—
		To stock for the neat Balance of this accompt	—	15	6	8
		Summa		17	6	8

Profite and Loss, Debite.

Sept.	9	To Cash for rebate	1	4	4	—
Dec.	30	To Cash for household expences, &c.	19	125	—	—
		To Seck	9	8	4	—
		To stock for the neat gaine	—	698	13	9
		Summa		836	1	9

Promise Reckoning, Debite.

July.	14	To Thomas Trader my acc ^t , with him in Company for my promise.	9	100	—	—
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Gilbert

Edinburgh, Anno 1682.

Page
(8)

Gilbert Callant, Credite.

July. 1 Per Stock for several parcels of corn fold for his accompt . 5 229 17 2

Adjusting Accompt, Credite.

July. 1 Per Several accompts, as per Journal for mistakes on them . — 17 6 8

Profite and Loss, Credite.

July. 4	Per <i>Iohn Clafen</i> his accompt Currant	7	37	—	—
—	Per <i>Richard Banker</i> his accompt Currant	4	2	10	—
9	Per Cash for rebate of 223 L. at 2 per Cent	1	4	4	10
Aug. 4	Per <i>Thomas Mercer</i> his accompt	11	2	15	—
Sept. 6	Per Seck in Company for provision allowed me	13	27	6	—
8	Per Seck in Company for my $\frac{3}{20}$ partes profite of the sales	13	57	1	7
10	Per <i>Richard Banker</i> our accompt of Exchange in Company	12	42	—	—
Dec. 30	Per profite and loss in Company No. 3	21	227	5	4
—	Per Several accompts, as per Journal	—	435	19	—
	<i>Summa</i>		836	1	9

Promise Reckoning, Credite.

July. 22 Per *Th. Trader* my acct. with him in Comp. for my performance. 6 100 — —

		Thomas Trader <i>my accompt with him in Company</i> , Debite.			
July.	22	To Promise reckoning for performance of my promise	8	100	—
—	—	To <i>James Trustie</i> for a precept accepted for my $\frac{1}{2}$ of Brandy	6	100	—
Dec.	30	To Profite and los for the neat gaine of my half	8	27	—
Summa				227	—
		SECK, Debite.			
July.	14	To Cash bought from <i>Iohn Merchant</i> for ready money Butts	12	1	264
Aug.	16	To Cash bought for ready money at 23 L. per Butt	3	1	69
Sept.	8	To Seck in Company for so much received back	3	13	69
	30	To Cash payed for more charges on it		1	410
Summa Butts			18	406	10
		WINES of FRANCE, Debite.			
July.	15	To Several acct ^s . received by the <i>Dolphine</i> , cost for Tunnes.	12	—	209 1 8
—	—	To Custom-house act ^r . for my band to the Collector for 6 m.		9	36
	21	To Cash payed for several small charges		1	3 6
Dec.	30	To Profite and los		8	59 12 4
Summa Tunnes			12	308	—
		Custom-House Accompt, Debite.			
July.	20	To Wine accompt for excise payed by the buyers	9	19	10
—	—	To Cash payed when I took up my band, in full of $\frac{3}{4}$ of the excise	1	7	10
—	—	To Wines accompt for the $\frac{1}{4}$ part of my band rebated	9	9	—
Summa				36	—
		THOMAS VINTNER, Debite.			
July.	17	To Wines to be payed according to Custome 3 Tunnes at 56 L.	9	78	—
		WILLIAM TAVERNER, Debite			
July.	17	To Wines sold to be payed according to Custome 2 Tunnes at 24 L.	9	48	—
		Thomas			

Edinburgh, Anno 1682.

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THOMAS TRADER, Credite.

July	14	Per Promise Reckoning for my half of 5 butts of Brandy	8	100	—	—
	30	Per T. Banker for a precept given me for $\frac{1}{2}$ of the first cost & profit.	6	127	—	—
		Summa		227	—	—

SECK, Credite.

Aug.	17	Per Seck in Company stocked in with them at 23 L. per Butt	15	13	345	—
Sept.	30	Per Retaile accompt of Seck for 80 Gallons, is	2 $\frac{6}{17}$	17	53	6
Dec.	30	Per profite and los, given away and lost by leakage	11 $\frac{11}{17}$	—	8	4
		Summa Butts	18		406	10

Wines of France, Credite.

July.	15	Per sev. acc. sold to sev. persons they paying Excise at 24 L.	6 $\frac{1}{2}$	—	162	—
	18	Per Cash sold for ready money at 28 L. per Tunne	2	1	56	—
		Per Iohn Carryer in Kelso sent to him	2	10	48	—
		Per Cash for Excise received of the foresaid 2 Tunnes	—	21	6	—
	20	Per Custome-house accompt for Excise payed by the buyers	—	9	19	10
		Per several acc., payed in money L. 7: 10. and the rebate of $\frac{1}{4}$	—	—	16	10
		Per Leakage	1 $\frac{1}{2}$	—	—	—
		Summa Tunnes	12		308	—

Custome-house Accompt, Credite.

July.	15	Per Wines for my bond to the Collect ^r for Excise at 6 moneths time	9	36	—	—
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THOMAS VINTNER, Credite.

Sept.	25	Per Thomas Banker for a precept	6	78	—	—
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WILLIAM TAVERNER, Credite.

Sept.	24	Per Thomas Banker for a precept	6	48	—	—
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F. 10

Edinburgh, Anno 1682.

DAVID COOK, Debite.

July 17 To Wines fold to him to be payed according to Custome . . 9 36 —

IOHN CARRYER in Kelfo, Debite.

Iuly 18 To Wines sent to him by his order for 2 Tunnes at 24 L . 9 48 —

London Exchange of drawghts, Debite.

Aug. 5	To Cash for a Bill payed to <i>Iohn Dyer</i>	I	104	—	—
10	To Cash for a Bill payed to <i>Thomas Black</i>	I	105	—	—
15	To Cash for 2 Bills of <i>Thomas Mercers</i> payed for his accompt :	I	209	—	—
26	To Cash for 3 Bills of <i>Richard Bankers</i> drawing	I	624	—	—
29	To Cash payed the Bill which <i>Thomas Mercer</i> drew on me	I	212	—	—
Sept. 13	To Cash payed the 2 Bills accepted the 5 Instant	I	1035	—	—
	Summa		2289	—	—

London Exchange of Remittances, Debite.

Iuly. 28	To <i>Thomas Mercer</i> my accompt Currant for 2 Bills remitted to me	6	430	—	—
Aug. 1	To <i>dito Mercer</i> his accompt for 2 Bills remitted to me	II	430	—	—
10	To <i>Richard Banker</i> for our accompt half in Company	12	1040	10	—
28	To <i>dito Banker</i> our accompt for 2 Bills	12	538	10	—
	Summa		2439	—	—

DAVID

Edinburgh, Anno 1682.

DAVID COOK, Credite.

Sept.	24	Per Thomas Banker for a precept on 2 moneths time	6	36	—	—
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JOHN CARRIER in Kelfo, Credite.

Sept.	26	Per David Boucher for a precept drawn	12	48	—	—
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London Exchange of draughts, Credite.

Iuly.	26	Per Thomas Mercer my accompt Curr. for 2 Bills drawn on me	6	209	—	—
Aug.	3	Per dito Mercer his accompt for 2 Bills drawn by him on me	11	209	—	—
	12	Per Richard Banker our accompt of Exchange in Comp. for 3 Bills	12	624	—	—
	16	Per Thomas Mercer my acc. Curr. for a Bill drawn payable in 10 da.	6	212	—	—
Sept.	5	Per Richard Bancker our acc. $\frac{1}{2}$ in Comp. for 2 Bills drawn on me	12	1035	—	—
		Summa		2289	—	—

London Exchange of Remittances, Credite.

Aug.	9	Per Cash received for 2 Bills, which Tho. Mercer remitted me	1	430	—	—
		Per Cash received for 2 Bills remitted for his acc. on Iohn Pieterfon	1	214	—	—
	15	Per John George for his Bill protested	13	216	—	—
	26	Per Cash received for 3 Bills which Richard Banker sent me	1	1040	10	—
Sept.	6	Per Cash received for 2 Bills, as per Journal	1	538	10	—
		Summa		2439	—	—

Thomas Mercer at London his Accompt Debite.

July	3	To London Exchange of draughts for 2 Bills drawn on me	10	209	—	—
	4	To Cash remitted to him 2 Bills	1	211	—	—
	—	To Profite and los for my provision	8	215	—	—
Octo.	10	To Thomas Trader for a bill accepted for his accompt	6	105	6	—
Dec.	30	To Ballance	21	11	15	—
Summa				539	16	—

Sheep skinnes $\frac{1}{2}$ in Company with Iohn Merchant, Debite.

Aug.	6	To dito Merchant his parti. acc. for 4000 at 6 L. per C ^t . Packs	20	11	240	—
	8	To dito Jo: Merchant his acc. in Comp. for his $\frac{1}{2}$ of the profite	..	11	20	—
Dec.	30	To Profite and los	..	8	20	—
Summa Packs			20		280	—

IOHN MERCHANT his Particular Accompt, Debite.

Aug.	6	To dito Iohn his acc. with me in Company for his half of the skinnes.	11	120	—	—
	9	To Geo. Pletter for a precept for my half of the first cost of the skins	12	120	—	—
Summa				240	—	—

Iohn Merchant His Accompt with me in Company, Debite.

Aug.	8	To George Pletter for a precept payable to dito Iohn on fight	12	70	—	—
	26	To Symon Raser for another precept on me for Ballance of this acc.	12	70	—	—
Summa				140	—	—

Iohn Merchant my Accompt with him in Company, Debite.

Aug.	7	To Da: Boutcher for a precept drawn on me for 500 Hides on 3 m.	12	246	12	—
Dec.	30	To Profite and los	8	14	4	—
Summa				260	16	—

Edinburgh, Anno 1682.

Thomas Mercer, Credite.

July. 28	Per dito Mercer my accompt for his provision for paying my Bills	6	4	10	—
Aug. 1	Per London Exchange of remittances remitted to me 2 Bills	10	43	0	—
Dec. 15	Per dito Mercer my accompt Currant for a Bill payed by his order	6	105	6	—
	Summa		539	16	—

Sheeps Skins half in Company.

Aug. 8	Per George Plotter for the 4000. at 7 L. per Cent Packs	20	12	280	—
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John Merchant, Credite.

Aug. 6	Per Sheep Skines $\frac{1}{2}$ with him in Comp. payable in 2 m. by a precept	11	240	—	—
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John Merchant his accompt, Credite

Aug. 6	Per his particular accompt for his half of the Sheep Skinnes	11	120	—	—
8	Per Sheep Skinnes $\frac{1}{2}$ with him in Company for his half profite	11	20	—	—
	Summa		140	—	—

John Merchant my accompt with him in Company, Credite.

Aug. 14	Per Sy: Tanner for 1500 Hides sold by him, for which rec. a precept	12	260	16	—
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DAVID BOUTCHER, Debite.

Sept. 1	To Severall accompts for 2 Bills by him accepted			179	7	—
26	To John Carrier in Kelfo for a precept given him		10	48	—	—
	To Symon Raser for a precept		12	19	5	—
	Summa			246	12	—

GEORGE PLETTER, Debite.

Aug. 8	To Sheep skins $\frac{1}{2}$ in partnership with J. Merchant $\frac{1}{2}$, present, $\frac{1}{2}$ in 3 m	11	280	—	—
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Richard Banker our acc. of Exchange $\frac{1}{2}$ in Comp., Debite.

Aug. 12	To London Exchange of draughts for 3 Bills drawn on me.	600	12	624	—	—
13	To Cash remitted to him in 2 Bills, the value payed	400	1	417	—	—
Sept. 3	To Cash remitted to him in 2 Bills, the value payed here	1000	1	1032	10	—
5	To London Exchange of draughts for 2 Bills drawn on me	1000	10	1035	—	—
10	To severall accompts for the Profite upon this accompt			84	—	—
	Summa	3000		3192	10	—

SYMONTANNER, Debite.

Aug. 13	To John Merchant my acc. with him in Comp. for a precept in 2 m.	11	260	16	—
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SYMONTASER, Debite.

Aug. 15	To Thomas Mercer my accompt Currant for his protested Bill	6	217	16	—
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Edinburgh, Anno 1682.

DAVID BOUTCHER, Credite.

Aug. 7	Per J. Merch: my acc. with him in Com. for a prec. payable in 2 m.	11	246	12	—
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GEORGE PLETTER, Credite.

Aug. 8	Per severall accompts so much payed by him	—	140	—	—
9	Per Iohn Merchant for a precept for my half	11	120	—	—
Sept. 1	Per David Boutcher for a precept	12	20	—	—
	Summa		280	—	—

RICHARD BANKER, Credite.

Aug. 10	Per London Exchange of remittances for 3 Bills remitted	1000	10	1040	10	—
14	Per Cash drawn on him for our accompt 3 Bills	600	1	645	—	—
27	Per Cash for 3 Bills drawn on him	800	1	861	—	—
28	Per London Exchange of Remittances sent to me 2 Bills	500	10	538	10	—
29	Per Thomas Banker for a Bill drawn at 7 $\frac{1}{2}$ per Cent	100	6	107	—	—
	Summa	3000	3192	10	3192	10

SYMON TANNER, Credite.

Octo. 17	Per Severall accompts received from him in full payment	—	260	16	—
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SYMON RASER, Credite.

Sept. 26	Per Severall accompts received from him in payment	—	217	16	—
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JOHN GEORGE, Debite.

Aug.	15	To London Exchange of Remittances, for his protested Bill	10	216	—	—
Sept.	28	To charges accompt for charges on his protested Bill	17	11	10	9
Summa				227	10	9

Seck in Company with William Groffer for $\frac{2}{3}$, Andrew Millener $\frac{1}{4}$, James Mercer $\frac{1}{5}$, and me $\frac{3}{20}$ parts, Debite.

Aug.	17	To several acc. stocked in by the foref. perf. Butts at L. 23 per B.	100	—	2300	—
	18	To George Shipman bought from him at 22 L. per Butt	20	14	440	—
	25	To Cash for rebate of 409 L. at 2 p. Cent of A. Milleners Sales	14	8	3	—
Sept.	6	To Cash in Company for several charges payed	14	13	—	—
	—	To Profite and losf for allowance to me Book-keeper	8	27	6	—
	8	To Cash in Company for 30 Gallons bought to fill up the rest	14	24	—	—
	—	To William Groffer his accompt in Comp. for his $\frac{2}{3}$ profite	13	152	4	4
	—	To Andrew Millener his acc. in Company for his $\frac{1}{4}$ profite	13	95	2	9
	—	To James Mercer his accompt in Company for his $\frac{1}{5}$ profite	13	76	2	4
	—	To Profite and losf proper for my $\frac{3}{20}$ parts profite	8	57	1	7
Summa			120	3193	—	—

William Groffer his accompt in Seck Company, Debite.

Sept.	8	To Seck in Company for so much returned him back, 8 Butts	13	184	—	—
	—	To Cash in Seck Company for money payed to him for his $\frac{2}{3}$	14	489	—	4
	—	To sundry accompts for his $\frac{2}{3}$ of the Debts	—	575	4	—
Summa				1248	4	4

Andrew Millener his accompt in Company, Debite.

Sept.	8	To Seck in Company for so much returned to him 15 Butts at 23 L.	13	115	—	—
	—	To Cash in Seck Company payed to him for his $\frac{1}{4}$ part	14	305	12	9
	—	To several accompts for his $\frac{1}{4}$ part of the out-standing debts	—	359	10	—
Summa				780	2	9

James Mercer his accompt in Company, Debite.

Sept.	8	To Seck in Company returned to him back 4 Butts at 23 L.	13	92	—	—
	—	To Cash in Seck Company for his $\frac{1}{5}$ part of the ready money	14	244	10	4
	—	To several accompts for his $\frac{1}{5}$ part of outstanding Debts	—	287	12	—
Summa				624	2	4

Edinburgh, Anno 1682.

JOHN GEORGE, Credite.

Sept. 29 Per several accompts received in full payment . . . 227 10 9

Seck in Company, Credite.

Aug. 21	Per several accompts sold to several persons, Butts	46	1252	—	—
—	Per sev. acc. sold to fundry perf. according to Custome at 28 L.	20	560	—	—
22	Per Andrew Millener our accompt of Seck sold by him to sev.	15 15	409	—	—
24	Per fundry accompts sold to several persons at 28 L. per Butt	9	252	—	—
26	Per Cash in dito Company sold for ready money	10 14	260	—	—
Sept. 8	Per several acc. so much returned back to the Partners at 23 L.	20	460	—	—
	Summa	120	3193	—	—

William Groffer, Credite.

Aug. 17	Per Seck in Company for his $\frac{2}{3}$ parts stocked in	13	920	—	—
18	Per his particular accompt for his $\frac{2}{3}$ of Seck bought	14	176	—	—
Sept. 8	Per Seck in Company for his $\frac{2}{3}$ profite	13	152	4	4
	Summa		1248	4	4

Andrew Millener, Credite.

Aug. 17	Per Seck in Company for his $\frac{1}{4}$ part	13	575	—	—
18	Per his particular accompt for his $\frac{1}{4}$ of bought Seck	14	110	—	—
Sept. 8	Per Seck in Company for his $\frac{1}{4}$ profite	13	95	2	9
	Summa		780	2	9

James Mercer, Credite.

Aug. 17	Per Seck in Company for his $\frac{1}{2}$ part	13	460	—	—
18	Per his particular accompt for his $\frac{1}{2}$ of bought Seck	14	88	—	—
Sept. 8	Per Seck in Company for his $\frac{1}{2}$ profite	13	76	2	4
	Summa		624	2	4

F.14.

Edinburgh, Anno 1682.

GEORGE SHIPMAN, Debite.

Aug. 20 To Several acc. delivered to him in full payment of Seck bought . 440 —

WILLIAM GROSER *his particular Accompt*, Debite.

Aug. 18 To his accompt in Company for his $\frac{3}{4}$ of bought Seck . 13 176 —
 26 To *David Vintner* for a precept on *dito William* payable in 3 m. 15 216 —
 Summa 392 —

Andrew Millener *his particular Accompt*, Debite.

Aug. 18 To his acc. in Company for his $\frac{1}{4}$ parte of the bought Seck . 13 110 —
 8 To *John Trader* for a precept payable in 3 moneths . 15 270 —
 Summa 380 —

IAMES MERCER *his part: Accompt*, Debite.

Aug. 18 To his accompt in Company for his $\frac{1}{4}$ of the bought Seck . 13 88 —

Cash in Seck Company, Debite.

Aug. 18 To Cash proper for my $\frac{1}{20}$ parts payed in . 1 66 —
 19 To Sundrie acc. received from the 3 partners for the bought Seck . 298 —
 23 To Several acc. received upon acc. from 3 persons as *per Journal* . 626 —
 25 To *Andrew Millener* our accompt of Sales . 16 409 —
 26 To Seck in *dito* Company sold for ready money . 13 260 —
 Summa 1659 —

GEORGE

Edinburgh, Anno 1682.

GEORGE SHIPMAN, Credite.

Aug.	18	Per Seck in Company bought from him, payable on demand	13	440	—	—
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WILLIAM GROSER, Credite.

Aug.	19	Per Cash in Seck Company received upon acc. of the bought Seck.	14	100	—	—
	20	Per George Shipman for a precept drawn on him upon 10 dayes	14	76	—	—
Sept.	1	Per his acc. in Company for David Vintners precept allowed him.	13	216	—	—
		Summa		392	—	—

ANDREW MILLENER, Credite.

Aug.	19	Per Cash in Company received for his $\frac{1}{4}$ of bought Seck	14	110	—	—
Sept.	8	Per his acc. in Comp. for what John Trader bought, allowed him.	13	270	—	—
		Summa		380	—	—

IAMES MERCER, Credite.

Aug.	19	Per Cash in Company received for his $\frac{1}{2}$ of the bought Seck	14	88	—	—
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Cash in Seck Company, Credite.

Aug.	20	Per George Shipman	14	364	—	—
		Per Seck in Company for rebate upon 409 L. at 2 per Cent	13	8	3	—
Sept.	15	Per Seck in Company	13	13	—	—
	16	Per Cash proper payed for the Book keeping	1	27	6	—
	17	Per Seck in Company	13	24	—	—
	18	Per Several accompts payed out to the several partners		1222	11	—
		Summa		1659	—	—

F. 15

Edinburgh, Anno 1682.

THOMAS TAVERNER, Debite.

Aug. 20 To Seck in Comp. sold to be payed in 3 moneths for 10 Butts . 13 280 —

DAVID VINTNER, Debite.

Aug. 20 To Seck in Company fold on 3 moneths for 16 Butts, at 27 L. . 13 432 —

JOHN TRADER, Debite.

Aug. 20 To Seck in Comp. sold on 3 moneths time 20 Butts, at 27 L. . 13 540 —

ANDREW GOODALE, Debite.

Aug. 21 To Seck in Comp. to be payed according to Cust. for 6 Butts at 28 L. 13 168 —

GEORGE GOODWINE, Debite.

Aug. 21 To Seck in Comp. payable according to Cust. for 5 Butts at 28 L. 13 140 —

JAMES GOODSAL, Debite.

Aug. 21 To Seck in Company fold according to Custome for 4 Butts . 13 112 —

THOMAS

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THOMAS TAVERNER, Credite.						
Aug.	23	Per Cash in Seck Company received upon Accompt	14	140	—	—
Sept	8	Per William Groffer his acc. in Comp. for the Companies precept.	13	140	—	—
Summa				280	—	—
DAVID VINTNER, Credite.						
Aug.	23	Per Cash in Seck Company received upon accompt	14	216	—	—
	26	Per William Groffer his particular accompt for a precept on 3 m.	14	216	—	—
Summa				432	—	—
IOHN TRADER, Credite.						
Aug	23	Per Cash in Seck Company received upon accompt	14	270	—	—
	26	Per Andrew Millener his particular accompt for a precept	14	270	—	—
Summa				540	—	—
ANDREW GOODALE, Credite.						
Sept.	8	Per William Groffer his acc. in Comp. for the Companies precept.	13	168	—	—
GEORGE GOODWINE, Credite.						
Sept.	8	Per Will. Groffer his acc. in Comp. by the Companies order to pay.	13	140	—	—
JAMES GOOD-SALE, Credite.						
Sept	8	Per William Groffer his acc. in Company by the Companies order.	13	79	4	—
	9	Per Cash received from him	1	32	16	—
Summa				112	—	—
B b						RICHARD

RICHARD ROGERS, Debite.

Aug. 21	To Seck in Company sold to him according to Custome, 3 Butts .	13	84	—
Sept. 9	To severall accompts for precepts on him from them .	.	42	18
	Summa		126	18

WILLIAM STROWEN, Debite.

Aug. 21	To Seck in Company sold according to Custome, 2 Butts .	13	56	—
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ANDREW MILLENER *Our accompt of Sales*, Debite.

Aug. 22	To Seck in Comp. sold by him to severall perf. payable in 3 m. time	13	409	—
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PIETER SKIPPER, Debite.

Aug. 24	To Seck in Company payable $\frac{1}{2}$ in 3 m. and $\frac{1}{2}$ in 6 m. time .	13	140	—
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THOMAS JENKES, Debite.

Aug. 24	To Seck in Company payable $\frac{1}{2}$ in 3 m. and $\frac{1}{2}$ in 6 m. time .	13	112	—
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Bodomrie Accompt, Debite.

Sept. 14	To Cash lent to Sy. Jacobs on the Ship <i>Dolphine</i> at 20 per Cent	1	100	—
20	To Cash lent to A. de Marine Mast. of Ship the <i>Hope</i> at 30 per Cent.	1	80	—
Dec. 30	To Profite and los	8	44	—
	Summa		224	—

RICHARD.

Edinburgh, Anno 1682.

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RICHARD ROGERS, Credite.

Sept. 9 Per Cash received from him in full payment . . . 1 126 18 —

WILLIAM STROWEN, Credite.

Sept. 9 Per Cash received from him in full payment . . . 1 56 — —

Andrew Millener, Credite.

Aug. 25 Per Cash in Seck Comp. received upon rebate of 2 per Cent . . . 14 409 — —

PIETER SKIPPER, Credite.

Aug. 8 Per James Mercer his accompt in Comp. for a precept to dito Mer. 14 119 12 —
Sept. 9 Per Richard Rogers for a precept . . . 16 20 8 —

Summa 140 — —

THOMAS JENCKS, Credite.

Sept. 8 Per Andrew Millener his acc. in Comp. ordered by the Companie 13 89 12 —
9 Per Richard Rogers for a precept . . . 16 22 10 —

Summa 112 — —

Bodornie Accompt, Credite.

Octo. 19 Per Jan Clasfen his acc. Cur. received by him from Symon Iacobsen 7 120 — —
Nov. 23 Per Thomas Banker, for Andrew de Marin's Bill on 10 dayes 6 104 — —

Summa 224 — —

F.17.

Edinburgh, Anno 1682.

Insurance Reckoning, Debite.

Dec.	30	To Profite and los gained by Insurance	8	41	10	—
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Charges Accompt, Debite.

Dec.	15	To Cash payed for the Charges on the <i>Campbeere</i> Voyage . . .	19	15	—	—
	30	To profite and los	8	8	12	9
	31	To Ballance	21	2	18	—
		<i>Summa</i>		26	10	—

Richard Banker in London my Accompt, Debite.

Sept.	29	To <i>John George</i> for a Bill remitted him at 4 per Cent . .	210	13	218	8
	30	To profite and los		8	8	8
		<i>Summa</i>	210		226	16

Herrings, Debite.

Sept.	30	To severall accompts received in return from the <i>Lewes</i> lafts .	10	—	55	—
Dec.	30	To Profite and los		—	15	—
		<i>Summa</i>	10		70	—

Retaile accompt of Seck, Debite.

Sept.	30	To Secks accompt, for so much is sold to fundry persons in Gallons	9	53	6	—
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Delivery accompt of Goods bought, Debite.

Octo.	2	To <i>James Chamberlane</i> for wheat to be delivered 1 November .	18	390	—	—
	3	To <i>Andrew Green</i> for Salt to be delivered the 10 next moneth	18	375	—	—
Dec.	30	To Profite and los gained by these two bargains	8	85	—	—
		<i>Summa</i>		850	—	—

Insurance

Edinburgh, Anno 1682.

17

Insurance Reckoning, Credite.

Sept. 14	Per Cash for the <i>premio</i> of L. 400. at 6 per Cent to Cadex	I	24	—	—
22	Per Cash for Insurance of 500 L. from <i>Burdeaux</i> at 3½ per Cent	I	17	10	—
	<i>Summa</i>		41	10	—

Charges Accompt, Credite.

Sept. 28	Per John George for Charges on his Bill	I 3	11	10	9
Nov. 2	Per Voyage to <i>Campheer</i> in Company No. 3.	I 9	15	—	—
	<i>Summa</i>		26	10	9

Richard Banker in London my Accompt, Credite.

Octo. 17	Per Cash drawn on him for my acc. Exchange, at 8 per Cent	210:—	I	226	16
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Herrings, Credite.

Nov. 2	Per Voyage to <i>Campheer</i> ½ in Company for lasts	I 0	19	7	—
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Retaile accompt of Seck, Credite.

Nov. 20	Per Cash received from several persons	I 9	53	6	—
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Delivery accompt of Goods bought, Credite.

Octo. 20	Per Cash for 50 Chalders of the Salt sold for ready money	I	150	—	—
—	Per Voyage to <i>Bremen</i> for 100 Chalders of Salt shipped	I 8	250	—	—
Nov. 10	Per Walter Baker for 600 Bolls of Wheat, at 15 s. per Boll	5	450	—	—
	<i>Summa</i>		850	—	—

Cc

JAMES

JAMES CHAMBERLANE, Debite.

Octo.	2	To Cash payed to him upon accompt of the Bargain	1	100	—	—
	4	To deliverie accompt of sales for deales and trees, as <i>per</i> Journal.	18	140	—	—
Nov.	18	To Cash payed to him in full payment of the bargain	19	150	—	—
Summa				390	—	—

ANDREW GREEN at Cockenie, Debite.

Octo.	4	To deliverie accompt of sales for Wine and Seck, as <i>per</i> Journal	18	216	—	—
Nov.	18	To Cash payed to him in full of the bargain of Salt	19	171	—	—
Summa				387	—	—

Delivery Accompt of Sales, Debite.

Octo.	18	To Cash for timber bought for ready money and delivered to I. C.	1	130	—	—
	21	To Cash for Wine and Seck delivered to <i>Andrew Green</i>	1	200	—	—
Dec.	30	To Profite and loss	8	26	—	—
Summa				356	—	—

Voyage to Bremen, Debite.

Octo.	20	To severall acc. shipped by <i>Andrew Green</i> , Consigned to S. Jacobs		262	—	—
-------	----	--	--	-----	---	---

TALLOW, Debite.

Octo.	24	To <i>Donald Chandeller</i> Bought at 27 <i>ſ.</i> per Cent, Casques	10	18	83	5
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Donald Chandeller, Debite.

Nov.	16	To <i>Andrew North</i> his particular accompt for a precept on 6 weeks	19	83	5	—
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Edinburgh, Anno 1682.

18

James Chamberlane, Credite.

Octo. 2 Per delivery accompt for 600 Bolls of Wheat at 13 *fs.* per Boll . 17 390 — —

Andrew Green, Credite.

Octo. 3 Per delivery acc. of goods bought for 150 Chalders of Salt at 50 *fs.* 17 375 — —

20 Per Voyage to *Bremen* for Charges payed for me . 18 12 — —

Summa 387 — —

Delivery Accompt of Sales, Credite.

Octo. 4 Per *James Chamberlane* to be delivered before the next moneth . 18 140 — —

Per *Andrew Green* for Wine and Seck to be delivered 20 *October* 18 216 — —

Summa 356 — —

Voyage to Bremen, Credite.

Dec. 31 Per Ballance 21 262 — —

TALLOW, Credite.

Nov. 2 Per Voyage to *Campheer* No. 3. in Company. . . 10 19 83 5 —

Donald Chandeller, Credite.

Octo. 24 Per Tallow bought to be payed in 2 moneths time . . 18 83 5 —

Voyage to Campbeer in Comp. (called No. 3) with Andrew North East, in the Dolphin, Debite.

Octo.	24	To Cash for the Ballast with coalls payed	19	56	—	—
		— To <i>Andrew North</i> for 20 lasts of Salmond	19	615	—	—
	26	To <i>Iohn East</i> Shipped by him for our accompts	19	1300	—	—
	28	To Herrings shipped by me	17	70	—	—
		— To Tallow shipped by me	18	83	5	—
		— To <i>William Fiesher</i> for 1000 hides	7	224	—	—
Nov.	2	To <i>David Shepherd</i> for sheep skinnies	19	910	—	—
		— To fundrie accompts for Charges payed by me	—	32	—	—
	5	To <i>Richard Banker</i> in <i>London</i> our accompt for Insurance	20	68	—	—
	20	To <i>Andrew Factor</i> in <i>Campbeer</i> our accompt currant for freight	20	91	13	4
		— To <i>Andrew Factor</i> our accompt Currant for rebate	20	42	12	—
		— To Profite and loss in Company No. 3 for the neat gain	21	169	19	8
Summa				3662	10	—

Andrew North his particular Accompt, Debite.

Nov.	12	To his accompt in with us in Company for his is due	20	1119	8	4
Dec.	22	To Cash payed to him by Mr <i>Patms</i> order	19	53	13	4
Summa				1173	1	8

Cash, Debite.

Octo.	30	To former accompt in folio 1.	1	8710	15	8
Nov.	16	To <i>Andrew North</i> his particular accompt	19	16	11	8
	20	To Retaille accompt of Seck	17	53	6	—
	25	To <i>William Cornelisen</i> in <i>Rotterdam</i> my accompt Currant	4	95	12	10
Dec.	6	To <i>dito Cornelisen's</i> accompt Currant	4	85	5	6
	9	To <i>Iohn Banker</i>	6	19	—	—
	23	To severall accompts	—	598	10	8
	24	To <i>Richard Banker</i> our accompt in Company No. 3	20	426	—	—
	29	To <i>Andrew Factor</i> our accompt in Company No. 3	20	18	7	2
	30	To <i>dito Factor</i> our accompt Currant	20	519	8	4
Summa				10542	15	6

Iohn East his particular Accompt, Debite.

Nov.	12	To <i>dito East</i> his acc. with us in Company for $\frac{1}{3}$ of all the first Cost.	20	1119	8	4
	14	To <i>Andrew North</i> his particular accompt payed by him	19	180	11	8
Dec.	12	To House <i>Black-Hall</i> sold to him to be payed out of his $\frac{1}{3}$	1	760	—	—
Summa				2060	—	—

Donald Sheepherd, Debite.

Dec.	15	To <i>Andrew Factor</i> our accompt Currant for a Bill on him	20	479	3	4
		To <i>Richard Banker</i> our acc. Currant for a Bill on 10 dayes sight.	20	295	10	9
		To fundrie accompts payed to him in full payment	—	135	5	11
Summa				910	—	—

Voyage

Edinburgh, Anno 1682.

Voyage to Campheer in Company, Credite.

Nov.	24	Per Andrew Factor our acc. curr. for 40 Packs Sheep-skinnes sold	20	1008	6	8
Dec.	30	Per dito Andrew for 20 lasts of Salmond and the Coalls sold	20	779	3	4
	5	Per dito Andrew our accompt upon time for all the playding fold	20	1420	—	—
	8	Per dito Andrew our accompt currant for 1000 Hides sold	20	275	—	—
	—	Per Voyage from Campheer to Burdeaux for 10 Lasts of Herring	21	70	—	—
	14	Per Andrew Factor our accompt currant for the Tallow fold	20	110	—	—
		Summa		3662	10	—

Andrew North, Credite.

Octo.	24	Per Voy. to Campheer in Comp. each $\frac{1}{2}$ for 20 Lasts Salmond shipp.	19	615	—	—
Nov.	14	Per Iohn East his particular accompt payed by him to dito East	19	180	11	8
	16	Per sundry accompts in full payment of his $\frac{1}{2}$ in the stock	—	323	16	8
	21	Per Pier Patin our accompt currant ordered to pay to him	20	53	13	4
		Summa		1173	1	8

Cash, Credite.

Octo.	24	Per transport from the Credite in former accompt, Fol. 1.		16196	19	7
	—	Per Voyage to Campheer in Company	19	56	—	—
Nov.	5	Per Voyage to Campheer in Company	19	17	—	—
	17	Per Richard Banker his accompt	4	42	—	—
	18	Per several accompts	—	321	—	—
Dec.	9	Per several accompts	—	83	17	1
	15	Per charges accompt	17	15	—	—
	22	Per Andrew North his particular accompt	19	53	13	4
	23	Per Thomas Mercer my accompt currant	6	133	16	8
	—	Per Iohn Clafen his accompt currant	7	275	—	—
	28	Per Voyage from Burdeaux in Company Nr. 3.	21	50	—	—
	29	Per dito Voyage	21	75	—	—
	30	Per Donald Sheepherd	19	117	1	11
	—	Per Iohn East his accompt in Company Nr. 3.	20	86	13	8
	—	Per profite and los	8	125	—	—
	31	Per Ballance	21	2894	13	2
		Summa		10542	16	5

Iohn East, Credite.

Octo.	26	Per Voyage to Campheer in Comp. for goods which he shipped	19	1300	—	—
Nov.	30	Per his accompt in Company for the House Black-Hall	20	760	—	—
		Summa		2060	—	—

Donald Sheepherd, Credite.

Dec.	2	Per Voyage to Campheer in Company Nr. 3. payable in 3 moneths	19	910	—	—
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Dd

Richard

		Richard Banker at London our accompt in Company, Debite.					
Nov.	28	To Andrew Factor our acc. currant remitted for our acc.	1000	20	1000		
Dec.	22	To Andrew Factor our acc. aforesaid remitted by our order	500	20	500		
	30	To profite and los in Company Nr. 3.		21	71	16	9
		Summa	1500		1571	16	9
		Andrew North his accompt in Company Nr. 3, Debite.					
Dec.	14	To Richard Banker our acc. in Company Nr. 3. for a Bill drawn		20	324		
	30	To John Merchant and Thomas Trader for a precept		21	1022	13	8
		Summa			1346	13	8
		John East his accompt in Company Nr. 3, Debite.					
Dec.	30	To severall acc. payed to him in full of his; concernes as per Journal			1346	13	8
		Andrew Factor in Campheer our accompt in Company Nr. 3 currant, Debite.					
Nov.	24	To Voy. to Camp. in the Dolp. sold by him for gild. at 22 p	11000	19	1008	6	3
	30	To dito Voyage for 20 Lasts of Salmond sold	8500	19	779	3	
Dec.	6	To Voyage to Campheer aforesaid for 1000 Hides sold	3000	19	275		
	14	To Voyage aforesaid for Tallow sold as per accompt	1200	19	110		
	15	To dito our acc. upon time for the outstanding debt received	15500	20	1420		
	30	To profite and los in Company Nr. 3. so much gained			101	1	7
		Summa	39200		3693	10	10
		Pier Patin in Burdeaux our acc. Nr. 3. in Company, Debite.					
Dec.	2	To And. Factor our acc. curr. remitted him for our acc. in Cr.	3000	20	673	15	
	13	To Voyage from Campheer to Burdeaux for Herring sold	370	21	86	6	8
	18	To Richard Banker our acc. curr. remitted at 55 p. per Cr.	2000	20	458	6	
	20	To Andrew Factor our acc. remitted at 98 pence per Crown	1000	20	224	11	8
	21	To dito Andrew for a Bill drawn for our acc. at 96 pence	600	21	132		
		To Andrew North our Partner his particular accompt	230	19	53	13	4
	30	To profite and los in Company for so much gained		21	51	7	4
		Summa, Crowns	7200		1680		
		Andrew Factor in Campheer our accompt in Company Nr. 3. upon time, Debite.					
Dec.	5	To Voy. to Camp. in the Dolp. sold on 6 m. for Gild. at 22 p.	15500	19	1420		
		Richard					

Edinburgh , Anno 1682.										20
Richard Banker, Credite.										
Nov.	7	Per Voyage to <i>Campbeer</i> in Companie for Insuranc	68	19	68	—	—			
Dec.	14	Per <i>Andrew North</i> his accompt in Comp. drawn by him	300	20	324	—	—			
	18	Per <i>Pier Patine</i> our accompt Currant remitted by my order	458	20	458	6	—			
	24	Per Cash for a Bill drawn on him	400	19	426	—	—			
	30	Per <i>Donald Shepherd</i> for so much drawn at 10 dayes sight	274	19	295	10	9			
Summa			1500		1571	16	9			
Andrew North, Credite.										
Nov.	12	Per his particular accompt for his $\frac{1}{3}$ of the Stock	19	1119	8	4				
Dec.	30	Per Profite and loss in Company for his $\frac{1}{3}$ profite	21	227	5	4				
Summa				1346	13	8				
John East, Credite.										
Nov.	12	Per his particular accompt for his $\frac{1}{3}$ part concerned	19	1119	8	4				
Dec.	30	Per profite and loss in Company for his $\frac{1}{3}$ profite	21	227	5	4				
Summa				1346	13	8				
Andrew Factor, Credite.										
Nov.	20	Per Voyage to <i>Campbeer</i> in Comp. for freight, Gild. at 22 p.	1000	19	91	13	4			
	28	Per <i>Richard Banker</i> our acc in Comp for a Bill remitted	10500	20	1000	—	—			
Dec.	2	Per <i>Pier Patin</i> in <i>Burdeaux</i> remitted for our accompt	7350	20	673	15	—			
	8	Per Voyage from <i>Camp.</i> to <i>Burd.</i> for charges on Herrings	131	21	12	—	—			
	15	Per <i>Don. Shepherd</i> , drawn on him payable to <i>Pieter Symons</i>	5000	19	479	3	4			
	—	Per Voyage to <i>Campbeer</i> in Company for rebate	465	19	42	12	—			
	18	Per <i>Pier Patin</i> our accompt Currant remitted by our order	2450	20	224	11	8			
	21	Per dito <i>Patin</i> , drawn for our accompt	1440	20	132	—	—			
	22	Per <i>Richard Banker</i> our acc. remitted by our order	5250	20	500	—	—			
	29	Per Cash drawn on him paya. to <i>Stev. Swart</i> , at 23 p. per G.	194	19	18	7	2			
	30	Per Cash drawn on him at 23 pence per Gilder, in Gilders	5420	19	519	8	4			
Summa			39200		3693	10	10			
Andrew Factor, Credite.										
Dec.	17	Per Voyage from <i>Burdeaux</i> in Comp. for Crowns at 56 p.	7200	21	1680	—	—			
Andrew Factor, Credite.										
Dec.	15	Per dito <i>Andrew</i> our acc. Currant received upon rebate	15500	20	1420	—	—			
Bb 2										Voyage

		<i>Voyage from Campheer to Burdeaux in Company No. 3. Debite.</i>			
Dec.	8	To Voyage to <i>Campheer</i> in the <i>Dolphine</i> for 10 Lasts of Herrings	19	70	—
		To <i>Andrew Factor</i> our accompt Currant for Charges	20	12	—
	30	To profite and los in Company, No. 3	21	4	6 8
		Summa		86	6 8
		<i>Voyage from Buardeaux in Company, No. 3. Debite.</i>			
Dec.	17	To <i>Pier Patin</i> our acc. curr. shipped in the <i>Dolp.</i> 180 Tun of Wine	20	1680	—
	28	To Cash payed to the Skipper upon accompt of freight	19	50	—
	29	To dito payed to him the rest of the freight	19	75	—
	30	To profite and los in Company for the neat gaine	21	265	—
		Summa		2070	—
		<i>John Merchant and Thomas Trader in Company, Debite.</i>			
Dec.	29	To voyage from <i>Burdeaux</i> in Comp. No. 3. in the <i>Dolp.</i> sold on 3 m	21	2070	—
		<i>Profite and los in Company No. 3. Debite.</i>			
Dec.	30	To <i>Andrew North</i> his acc. in Company for his $\frac{1}{3}$ profite	20	227	5 4
		To <i>Iohn East</i> his accompt in Company for his $\frac{1}{3}$	20	227	5 4
		To profite and los proper for my $\frac{1}{3}$ profite	8	227	5 4
		Summa		681	16 —
		<i>Ballance, Debite.</i>			
Dec.	31	To Ship the <i>Fortune</i>	1	230	—
		To Moveables and House-furniture	2	322	—
		To <i>Iohn Clafen</i> his accompt Currant	7	—	16 10
		To <i>Jean du Bois</i> his accompt Currant	7	2	—
		To Voyage to <i>Bremen</i>	18	262	—
		To <i>Iohn Merchant and Thomas Trader</i>	21	547	6 4
		To Cash	19	288	13 2
		Summa		4258	16 4
		Voyage.			

Edinburgh, Anno 1682.

21

Voyage from Campheer, Credite.

Dec. 13 Per Pier Patin our acc. for Herring sold by him as per acc. sent us 20 86 6 8

Voyage from Burdeaux, Credite.

Dec. 29 Per Iohn Merch. and Tho. Trader in Comp. sold 180 tuns of Wine 21 2070 — —

Iohn Merchant and Thomas Trader, Credite.

Dec. 30 Per Iohn East his acc. in Company for so much we order to pay him 20 500 — —

— Per Andrew North his acc. in Comp. so much they ar to pay him 20 1022 13 8

31 Per Ballance 21 547 6 4

Summa 2070 — —

Profite and loss, Credite.

Dec. 30 Per Donald Sheepherd 19 18 4 —

— Per Several accompts in Company as per Journal 663 12 —

Summa 681 16 —

Ballance, Credite.

Dec. 31 Per Stock 54180 4 9

— Per David Sailer 5 63 18 7

— Per Thomas Mercer his accompt Currant 17 11 15 —

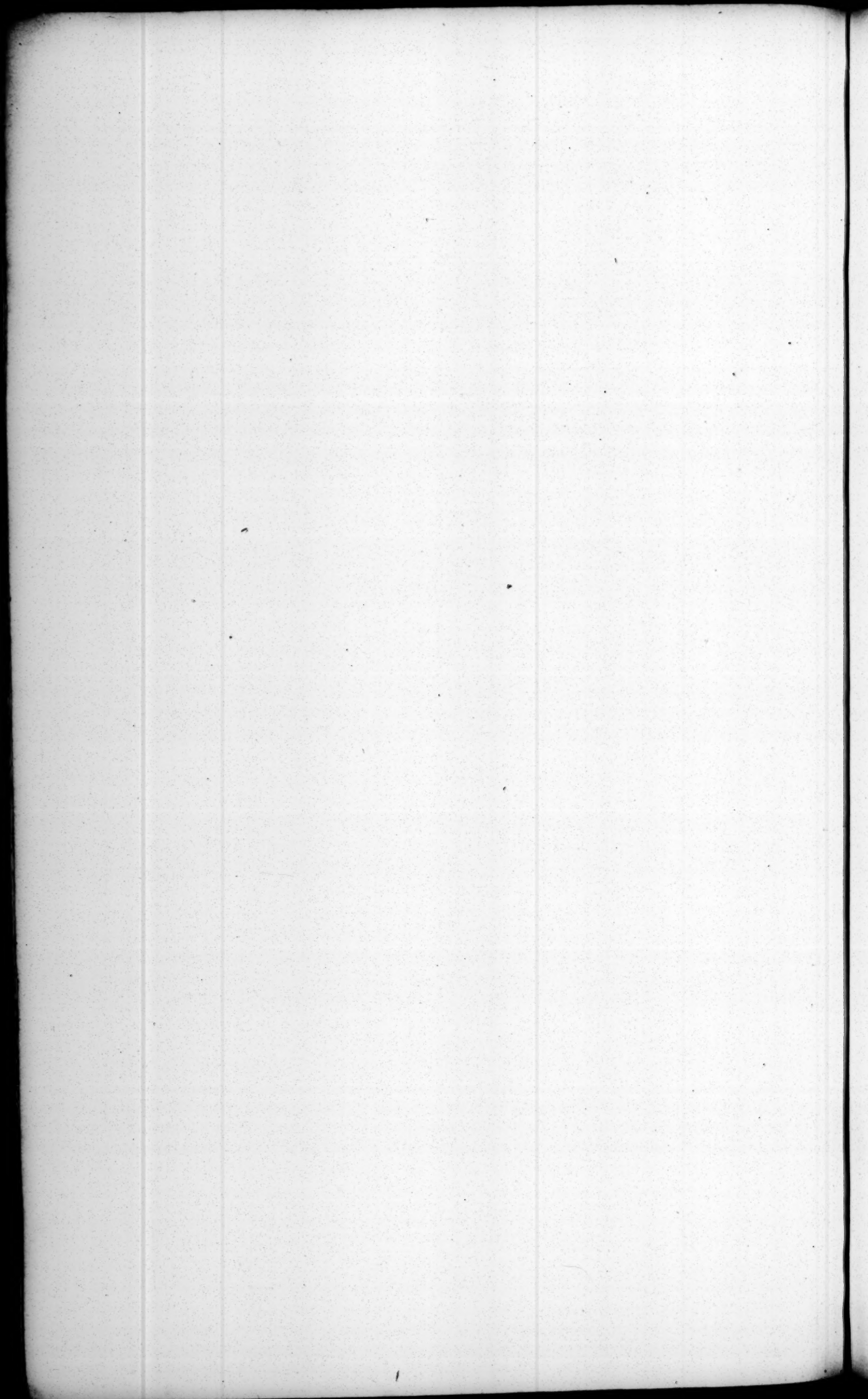
— Per Charges accompt 17 2 18 —

Summa 4258 16 4

E c

THE

899-132





THE MONETH-BOOK.



HIS Book is Convenient for one that receives, and payes many summes: for he can see upon every Moneth, what he expects to receive, and what he is to pay.

As to the Form of it, let it be drawn with two lines upon every page towards the left hand; between which set down the day of the Moneth when the debt falls due: what you are to receive, place it on the debt-side of the Moneth toward the left hand, and from whom, on the other page towards the right. Place down what you are to pay, and to whom; and in the line write the date where to find it in your Journal: that, in case of difference you may show, from whence such a debt did proceed, whether it be for Goods or Bills of Exchange. On each page toward the right hand there are drawn three lines to place in them the summes of money; when they are payed, place before the date, upon the margent a P. which is the mark that it is payed, some use to put a Cross, which I think only best in case of partial payments: for when one payes a part, and takes a longer day for the rest, then place a cross before that summe, and bring the rest of the summe to the day of any other moneth, wherein it is promised. The place of your Residence and year is on the top of each page: but if it fall out to be in another year, then place the year upon the margent, and draw a line betwixt it and the former years payments. I have demonstrate the Form of this Book in short by some small divisions, but any man may take one, two or three leaves to each moneth: for though the year alter, yet still it consists of these twelve moneths. Observe in this Book all is marked with the P. being payed, except *John Merchant* and *Thomas Trader*, who owes yet to be payed 29 *March* 1683. L. 547:6:4. which rests of a greater summe.

Edinburgh, Anno 1682.

January.

P. 28 Thomas Trader

106

February.

March.

P. 15 William Watt

108 16

1683 P. 29 John Merchant and Thomas Trader, date 29 December . . .

2070

P. 29 John Merchant and Thomas Trader rests yet . . .

547

6 4

Aprile.

P. 8 Andrew Banker 23 March

117

1 6

January.

Edinburgh, Anno 1682.

January.

P.	2	Alexander Norman, 2 January	50	—	—
P.	—	Peeter Gray	100	—	—
P.	17	John Banker, Booked 7 Instant	93	6	8
P.	26	George Dane, date 22 dito	54	—	—

March.

P.	2	Alexander North, date 21 February	106	—	—
P.	8	Alexander Dyer, 8 January	113	11	7
P.	22	John George date 7 February	54	—	—
P.	23	James Trustie 13 Instant	108	—	—
P.	25	Thomas Trader 15 Instant	108	16	—
P.	21	Symon Storie, date 21 dito	150	—	—

Aprile.

F.	5	David Fisher date 4 January	300	—	—
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F

May

Edinburgh, Anno 1682.

May.

P. 22	Alexander Norman	143	14	8
P. 27	Peeter Gray date, 25. present	45	16	—
P. 31	Matthew Millener, 1. March	189	3	—

June.

P. 3	William Cranier, date 3 February	65	1	6
P. 4	Peeter Gray, date 3 January	58	11	—
P. 28	David Sailer, date 26. Instant	63	18	7
P. 30	David Brewer, 28 dito	161	5	—
P. —	Andrew Banker	161	10	—

July.

P. 2	James Trustie, 2 January	100	—	—
P. 30	Walter Baker, date 28 June	250	—	—

August.

P. 3	Thomas Green, date 28 July	214	—	—
P. —	Iohn George date, 1 August	216	—	—
P. 5	Iohn Gray date, 28 July	216	—	—
P. —	Iohn Pietersen, date 1 August	214	—	—
P. 18	Pieter Stable, 10 August	312	—	—
P. 20	David Dyk dito	418	—	—
P. 22	Iohn Legg, 10 dito	310	10	—

May

Edinburgh, Anno 1682.

May.

P. 20 Alexander North, date 18 May in the Journal

125

June.

P. 23 Andrew Watts, date 17 June

106

P. 24 Thomas George dito

531

P. 26 David Willemsen dito

1591

July.

P. 9 Thomas Banker 8 January

309

P. 18 William Rich 18 May

90

P. — Thomas Banker date 15 June

600

P. 2 Andrew Cook a Bill

5210

P. 3 Pieter Herris

10510

August.

P. 3 Iohn Dyer date in the Journal, 26. July

104

P. 7 Thomas Black, date 26. July

105

P. 11 Pieter Black, 3. August

104

P. 13 Iohn Iohnson, 3. dito

105

P. 18 William Fletsber, 13. May

96

P. — William Edger, 12. August

208

P. 22 Henry Sweet, 12. dito

207

P. 26 Andrew Waerd, 16. August

212

P. — Andrew Williams

209

Edinburgh, Anno 1682.

September.

P. 17	David Dyer, date 17 June	158	4
P. 22	George Pietersen 21 June	102	10
P. —	James Trusty 22 July	100	—
P. 25	Andrew Nullus of Dundee 25 June	143	9

October.

P. 10	John Trader, date 10 January.	209	—
P. 14	Symon Tanner 14 Aug.	260	16

November.

P. 23	Richard Dyer and Symon Black 23 May	57	15 4
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December.

September

Edinburgh, Anno 1682.

September.

P. 9 Hector Holsteyn
P. 10 Lambert van Pruisen, 5 September
P. 14 Thomas Trader, date 14 July

515 —
520 —
103 —

October.

P. 16 Thomas Trader, date 10 Instant

105 6 —

November.

P. 7 David Boutcher, 7 August

246 12 —

December

P. 3 Thomas Banker, date 23 November
P. 24 Donald Chandeller, 24 October

104 —
83 5 —



Here followes the

INV OYES - B O O K.



THIS Book is a Copie-Book of accompts of goods, which we Ship away for our own accompt, but more especially what we Ship for other men: for the particular charges ought to be placed down for the satisfaction of our Employers, who payes us our Commission, which is also brought in to this Book after all other Charges.

This Book serves to clear any difference, that may arise, especially with the Insurers, who in case of loss, will desire to be well satisfied of the value of the goods Shipped; and that the Invoyes may not varye from that which was sent in the Ship with the goods, or after by post. So to avoid any difference; let the exact copey of it be in this Book. There is no difficulty in the form thereof, every Invoyes being placed after another, as they fall in course. Let the markes and numbers be punctually observed.

I have given but a short demonstration of this Book in these following Invoyse's, by which any one may easily know how to place down any of them.

Invoyes

Edinburgh, 22 January, 1682.

L. s. d.

Invoys of goods shipped for Haver de Grace, in the Ship called the Fortune, whereof is Master John Wheel, consigned to Thomas Factor there to sell for my accompt, being marked as on the Margent, viz.

T. F.	15 Lafts of Salmond, at 30 L. per Laft	450	—	—
	15 Lafts of Herrings, at 7 L. per Laft	105	—	—
	<i>Charges as followeth.</i>			
	For Cowpers-accompt	L. 5:--	—	—
	Seller-rent	1:--	—	—
	To the Porters for carrying	3:--	—	—
	Custome and duties	6:--	—	—
	For other petty Charges	4:10:--	—	—
	Insurance of 300 L. at 4 per Cent	19	10	—
		12	—	—
	<i>Summa</i>	586	10	—

March 6.

Invoys of goods shipped by David Miller of Aberdeen for my accompt aboard the Ship Bon-aventure, whereof is Master Pieter Had-dock, consigned to William Cornelisen to sell for my accompt. viz.

R. C.	20 Lafts of Salmond, at 30 L. per Laft	600	—	—
	50 Dozens of Stockines, at 20 shillings	50	—	—
	5 Packs of playding, as by particular accompt	280	—	—
	For Custom, Charges and his provision	40	—	—
	<i>Summa</i>	970	—	—

10 March

Shipped for Aberdeen in the Ship called the Hope, whereof is Master Pieter Green for accompt; and by order of David Miller, these following goods, viz.

D.M.	9 Tunnes of French Wine, at 24 L. per Tun	216	—	—
	10 Butts of Seck, at 22 L. per Butt	220	—	—
	500 Barres of Iron, weyghing pounds 13500. at 15 shill per Cent.	101	5	—
	For charges in shipping	4	8	—
	<i>Summa</i>	541	13	—

4 Aprile

Shipped in the Ship called the Falcone, whereof is Master Symon Pieterlen, consigned to John Claesen to sell for my accompt.

500	Hides cost at first buying	119	—	—
	Charges, viz.	—	—	—
	For Salt and salting	L. 3:15:--	—	—
	For Seller-rent	1:--	—	—
	To porters for shipping	1:17:--	—	—
	For Custome and duties	3:--	—	—
		9	12	—
	<i>Summa</i>	128	12	—

Edinburgh, 14 May 1682.

L. β. d.

I C

Invoys of goods shipped in the Lyon of Amsterdam, whereof is Master Joost Jansen, for accompt, and by order of John Claesen there, marked as on the margent, viz.

300 Salt Hide weyghing pound 12000. at 16 shillings per Cent, bought from William Flesher, payable in 3 moneths	96	—	—
100 Cakes of Tallow, weyghing pounds 10000. at 25 shillings per Cent, bought Alexander North, payable on demand	125	—	—
3 Lasts of Salmond, at 30 L. per Last	9	—	—
6 Cafques of Tallow, weyghing,			
No. 1. pounds 450 Tar. 20			
2 - - 420 - - 27			
3 - - 380 - - 23			
pounds 1250 pounds 70			
2050			
pounds 3300			
170			
Tar. pounds 3130. at 24 shillings per Cent	37	10	—
Charges.			
For carriage to Work-men	L. 3:15:—		
For Cowpers	1:10:—		
Seller-rent	1:5:—		
Shoar-lues	2:—:—	25	—
For other petty charges in bargaining	1:10:—		
Custome and Duties	15:—:—		
Provision of L. 348:10:— at 2 per Cent	6	19	4
Summa	380	9	4

20 Octo.

Invoyes of Salt shipped by Andrew Green at Cockenie, in the Ship called the Salmond, whereof is Master Thomas Herring of Weems; consigned to Steven Jacobsen to sell for my acc.

100 Chalders of Salt, at 50 shillings per Chalder	250	—	—
Charges in thipping, as by his accompt	12	—	—
5 Dec.	262	—	—

Invoyes of Several goods shipped for Campheer in the Dolphine of Leith, John Sailer Master, for accompt of Andrew North, John East, and my self; consigned to Andrew Factor to sell for our accompt, being marked as on the margent, viz.

C. 3.

20 Lasts of Salmonds, at 30 L. per Last	L. 600:—:—		
for Charges on the same	15:—:—		
400 Dosen of Aberdeens Stockines, at 34 shillings L. 480:—:—	615	—	—
10 Fards of playding, containing,			
No. 1 - - 1900 |			
2 - - 1850 }			
3 - - 1720 }	9100 Ells, at 10 pence	L. 404:3:4	884 3 4
4 - - 1760 }			
5 - - 1870 |			
No. 6, 1499	3	4	

Edinburgh, 5 December, 1682.

Pag. 3 L. s. d.

Transported from the other side	1499	3	4
No. 6 - - 1800\			
7 - - 1700 }			
8 - - 1900 }	9200 Ells, at 10 ¹ / ₂ pence, L. 395:16:8	395	16 8
9 - - 1850 }			
10 - - 1950 }			
For charges by him	20	—	—
For the loading of Coals	56	—	—
10 Lafts of Herrings, at 7 L. per Laft	70	—	—
1000 Salted Hides weyghing neat weyght, pounds			
32000. at 14 s. per 100 pound	224	—	—
20 Packs of Sheep skinnies, containing 4000.			
at 9 L. per 100. is L. 360:--:--			
20 Packs dito, containing 5000. at 11 L.			
per 100. is 550:--:--			
40 Packs	910	—	—
10 Casques of Tallow, weyghing			
Nr. 1 pounds 7:3:16 tar pou. 27 Nr. 6 pounds 5:2:10 tar pou. 27			
2 - - - 6:1:14 - - - 25 7 - - - 6:2:8 - - - 26			
3 - - - 6:3:14 - - - 26 8 - - - 7:1:4 - - - 24			
4 - - - 5:1:16 - - - 25 9 - - - 6:2:6 - - - 26			
5 - - - 5:3:10 - - - 24 10 - - - 5:1:14 - - - 22			
Pounds 32:1:14 Tar. 127 Pounds 31:2:14 Tar. 125			
31:2:14 - - 125			
Pounds 61:3:-- - - at 27 s. per 100. is	83	5	—
Payed several Charges , L. 17:--:--			
Custome and duties 15:--:--			
	32	—	—
Insurance of 2000 L. with charges	68	—	—
	Summa	358	5

1	2	3	4	5	6	7	8
10	20	30	40	50	60	70	80
100	200	300	400	500	600	700	800
1000	2000	3000	4000	5000	6000	7000	8000
10000	20000	30000	40000	50000	60000	70000	80000
100000	200000	300000	400000	500000	600000	700000	800000
1000000	2000000	3000000	4000000	5000000	6000000	7000000	8000000
10000000	20000000	30000000	40000000	50000000	60000000	70000000	80000000
100000000	200000000	300000000	400000000	500000000	600000000	700000000	800000000
1000000000	2000000000	3000000000	4000000000	5000000000	6000000000	7000000000	8000000000
10000000000	20000000000	30000000000	40000000000	50000000000	60000000000	70000000000	80000000000
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1000000000000	2000000000000	3000000000000	4000000000000	5000000000000	6000000000000	7000000000000	8000000000000
10000000000000	20000000000000	30000000000000	40000000000000	50000000000000	60000000000000	70000000000000	80000000000000
100000000000000	200000000000000	300000000000000	400000000000000	500000000000000	600000000000000	700000000000000	800000000000000
1000000000000000	2000000000000000	3000000000000000	4000000000000000	5000000000000000	6000000000000000	7000000000000000	8000000000000000
10000000000000000	20000000000000000	30000000000000000	40000000000000000	50000000000000000	60000000000000000	70000000000000000	80000000000000000
100000000000000000	200000000000000000	300000000000000000	400000000000000000	500000000000000000	600000000000000000	700000000000000000	800000000000000000
1000000000000000000	2000000000000000000	3000000000000000000	4000000000000000000	5000000000000000000	6000000000000000000	7000000000000000000	8000000000000000000
10000000000000000000	20000000000000000000	30000000000000000000	40000000000000000000	50000000000000000000	60000000000000000000	70000000000000000000	80000000000000000000
100000000000000000000	200000000000000000000	300000000000000000000	400000000000000000000	500000000000000000000	600000000000000000000	700000000000000000000	800000000000000000000
1000000000000000000000	2000000000000000000000	3000000000000000000000	4000000000000000000000	5000000000000000000000	6000000000000000000000	7000000000000000000000	8000000000000000000000
10000000000000000000000	20000000000000000000000	30000000000000000000000	40000000000000000000000	50000000000000000000000	60000000000000000000000	70000000000000000000000	80000000000000000000000
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1000000000000000000000000	2000000000000000000000000	3000000000000000000000000	4000000000000000000000000	5000000000000000000000000	6000000000000000000000000	7000000000000000000000000	8000000000000000000000000
10000000000000000000000000	20000000000000000000000000	30000000000000000000000000	40000000000000000000000000	50000000000000000000000000	60000000000000000000000000	70000000000000000000000000	80000000000000000000000000
100000000000000000000000000	200000000000000000000000000	300000000000000000000000000	400000000000000000000000000	500000000000000000000000000	600000000000000000000000000	700000000000000000000000000	800000000000000000000000000
1000000000000000000000000000	2000000000000000000000000000	3000000000000000000000000000	4000000000000000000000000000	5000000000000000000000000000	6000000000000000000000000000	7000000000000000000000000000	8000000000000000000000000000



Here followes the

FACTOR - BOOK.

In Edinburgh, Anno 1682.



I H I S Book is very useful for all Factors and *Supra-cargoes*. To place down such Merchandise, as are Committed to their trust; it is drawn like the *Journal*, and above the line of each page, write the place of your Residence, the day of the moneth, and year of God. Then marke the back side and the fore side with the *Fol*: for it must have its *Folium* like the *Leger*. and when you receive any goods to sell, enter them on the back side toward the left hand, and write down the severall charges, that you may be at on them, and when they are all disposed of, bring all these charges into a *Journal* parcel. And the provision in the last line, and on the other side of the leaf to the right hand write down, which way the goods are disposed of, to whom, and all the particulars, of weyght, measure, Condition, and time of payment. I have only put down 3 Exemples, and as the accompts are there, so must they be drawn out and sent to your Imployer.

Edinburgh, 15. June, Anno 1682.

I. C.

This day is arrived here Pieter Cornelisen Skipper of the Dolphine of Amsterdam, and hath brought me the following Merchandice to sell, for accompt of John Claesen, being marked and numbered as in the margent, viz.

- N. 1. to 66 Balls of Mader.
 7. 82 Barrels of Indigo.
 9 to 146 Balls of writing Paper.
 15, 162 Balls of Pepper.
 171 Box containing several other spyces.
 181 Box with 20 Ps. of Holland.
 191 Box with 6 Ps. of Taffety.

Charges at the receipt, as followeth, viz.

Freight and avarage payed	L. 10: 12: --
Custome	17: --: --
Shore dues	1: --: --
Porterage	1: 10: --

Given bond for Excise

30: 2: --
 22: --: --

Payed for more charges on the foresaids goods

For Seller-rent

L. 2: 10: --

For weyghing and Porterage

1: 15: --

For money spent in selling

--: 15: --

My provision of Sales for L. 542: 17: 10 at 2 per Cent . . .
 The neat product of this Cargo, when all is received, as will appear by his accompt in the Leger . . .

Summa

52	2	—
5	—	—
10	16	9
474	19	1
542	17	10

Edinburgh, 17. June, Anno 1682.

Sold to the following Persons the following Merchandice for
account of John Clafen of Amsterdam, viz.

To David Dyer at 3 moneths time.

6 Balls of Mader weyghting viz.

Balls onberoofd	Nr. 1.	pounds 1050
4	2.	pounds 960
	3.	pounds 980
	4.	pounds 1010

pounds 4000

Tar 4 per Cent . . . pounds 160

Neat . . . pounds 3840 at 3 per C: L. 115:--

2 Balls of gemeen Nr. 5. pounds 980

6. pounds 1020

pounds 2000

Tar 4 per Cent . . . 80

Neat . . . pounds 1920 at 45 β . . L. 43:4:--

6 Balls

20 dito. To Symon Stevensen for ready money.

2 Barrels of Indigo . Nr. 7. pounds 240

8. pounds 210

450

Tar 6 per Cent . . . 27

Neat . . . pounds 423 at 3 β s. per pound is .

21 dito. George Pieterfen payable in 2 moneths time.

6 Balls of Paper 180 reames at 5 β . . . L. 45:--

2 Balls of Pepper Nr. 15. pounds 205

16. pounds 200

405

Tar 3 per Cent . . . 12

pounds 493 at 10 d. per L. 20:10:--

Nr. 17 1 Box of Spices

20 pounds of Nut-megges at 8 β . β s. 8:--

20 pounds of Meaces at 14 β . 14:--

20 pounds of Clowes at 15 β . 15:--

37:--

102 10

22 dito. To William Jacobsen $\frac{1}{2}$ money and $\frac{1}{2}$ at 4 moneths time.

Nr. 18 14 pieces of Holland, Ells 504 at 3 β . L. 75:12:--

3 pieces, Ells 36. 35. 37. is 108 at 4 β L. 21:12:--

3 pieces, Ells 35. 37. 34. is 106 at 5 β L. 26:10:--

20

L. 123:14:--

6 pieces of Taffity,

3 pieces of black, Ells 40. 42. 48 at 7 β L. 45:10:--

3 pieces coloured, Ells 38. 42 40 at 9 β L. 54:--

L. 99:10:--

L. 223: 4:--

Rebate for ready money 2 per Cent . . .

4:10:--

218 14

I i

Received 542 17

Edinburgh, 24 June, Anno 1682.

Received from Dantfick, for accompt of Joachim Dirricks out of the Ship, called the Swan of Leith, David Sailer Master, these following goods to sell for his accompt, marked and numbered as on the margent, viz.

I. D 700 Barrs of Sweds Iron.
 10 Packs of Flax.
 Nr. 1. 10 Packs of Hemp.
 to 20. 4 Fatts of Pot-ashes.

Charges.

Nr. 1, 2,

3.

Fraight	L. 20:—:—
Custome	15:—:—
Above for Excise payable in 6 monerhs	22:—:—
Porterage	4:—:—
Shoar dues	2: 2:—
Weyghing money	1: 10:—
Seller-rent	15:—

65 7 —

Provision of L. 464:14. at 2 per Cent

9 5 7

The neat proceed of this Cargo, is now, as will appear by his accompt currant in the Leger

39 1 9

Summa 464 14 4

Sold

Edinburgh, 25 June, Anno 1682.

Sold to the following Persons of the goods on the other side, belonging to Joachim Dirricks of Dantzick, viz.

To Andrew Nullus of Dundie, payable in 3 moneths time
300 Barrs of Iron weyght pou. 8500. at 14s. per pou. 54:10:
10 Packs of Flax.

Nr. 1 pounds 350

2 — 380

3 — 370

4 — 365

5 — 356

1821

Nr. 6 pounds 396

7 — 400

8 — 410

9 — 378

10 — 380

1964

1821

3785

Tar 6 per Cent

227

3558 at 50/s p C. 88:19:

26 dito, To Andrew Smith for ready money 400 Barrs of Iron
weyght 11400. at 13s. 6 pennies per Cent

To William Soper, at 3 moneths time, 4 Fatts of Potashes,
weyghing

Nr. 1 pounds 1350

2 — 1270

3 — 1200

4 — 1254

Gross pounds 5074

Tar 15 per Cent 761

Neat pounds 4313 at 4 L. 10/s per Cent L. 184: 1: 4

Rebate 2 per Cent for ready money 3:13:7

27 dito, To David Sailler, payable on demand
10 Balls of Hemp.

Nr. 11 pounds 450

12 — 480

13 — 460

14 — 430

15 — 420

2240

Nr. 16 pounds 476

17 — 467

18 — 440

19 — 430

20 — 450

2263

2240

Gross pounds 4503

Tar 6 per Cent

270

Neat pounds 4233 at 30/s. per Cent

63 18 7

Summa

464 14 4

Edinburgh, 17 June, Anno 1682.

*Received by the Ship the Swane of Aberdeen, whereof is Master
John Ferrier, consigned to me by Gilbert Callant to sell
for his accompt, viz.*

600 Bolls of Oats.
500 Bolls of Barly.
6 Lasts of Salmonds marked.

G.C.

The charges are.

For ¹ freight	L. 26:---:--
For measuring	3:---:--
Carriage of the Salmond to the Seller	---: 6:--
Couperage as <i>per</i> accompt given me	1:14:--
Shoar-dues	2:10:--
For other petty charges	3:10:--

Provision of L. 761: 5. at 2 per Cent

The neat product of the foresaid goods is as by the particulars on the
other side, which is made good to his accompt when all is recei-
ved,

37	—	—
15	4	6

709	—	6
-----	---	---

Summa	761	5	—
-------	-----	---	---

Sold

Edinburgh, 27 June 1682.

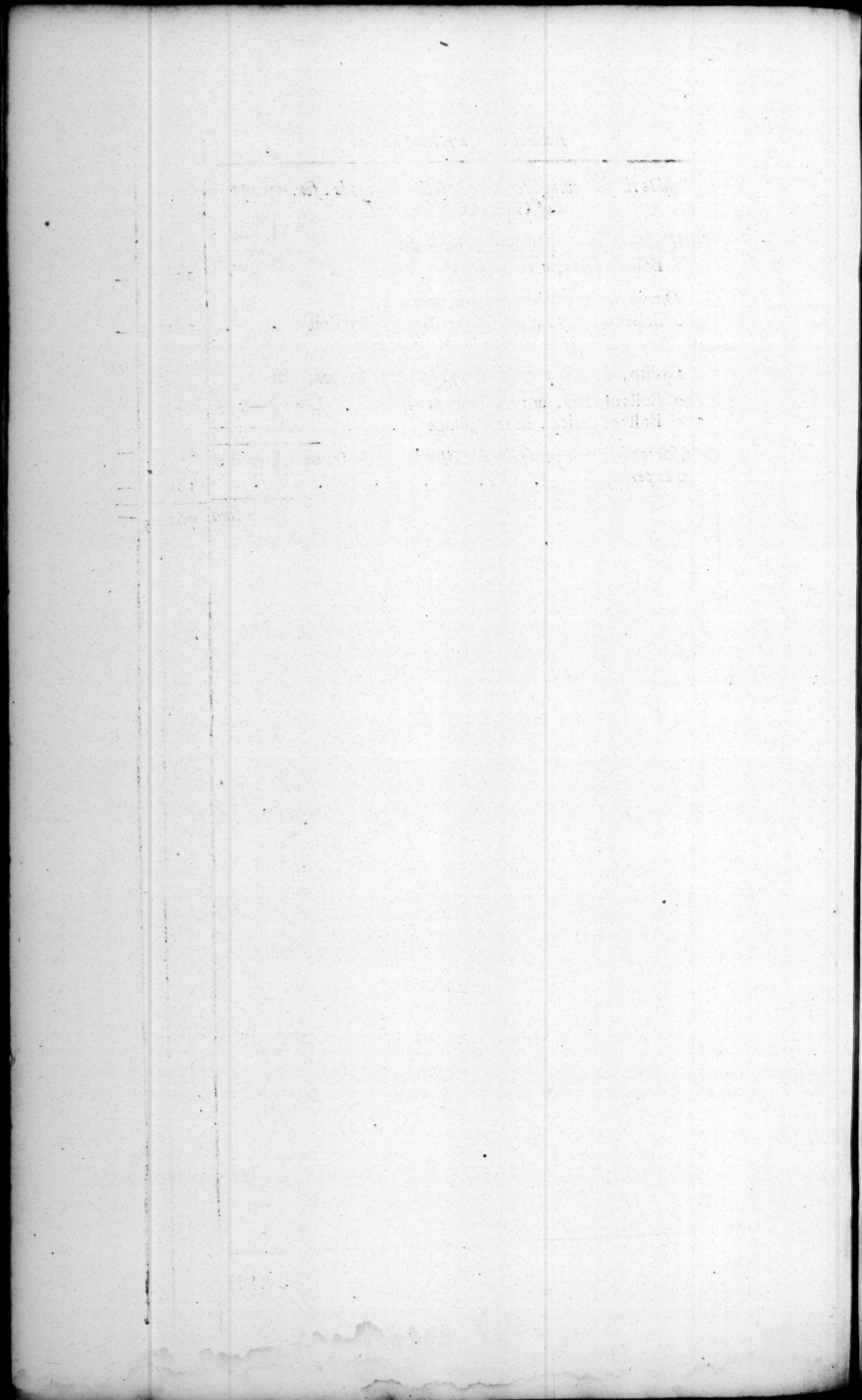
3

*Sold to the following Persons the following goods, for accompt
of Gilbert Callant, viz.*

To <i>Walter Baker</i> , payable in a moneth			
500 Bolls of Oats, at 10 shillings per Boll	.	.	250 —
To <i>David Brewer</i> to be payed on demand			
300 Bolls of Barly, at 11 shillings, 6 pence per Boll	.	.	161 5 —
29 dito, <i>Sold for present money to several persons, viz.</i>			
100 Bolls of Oats, at 10 shillings per Boll	.	L. 50: —: —	
200 Bolls of Barley, at 12 shillings	.	120: —: —	
Sold for ready money to <i>John de Marine</i> , 6 Lafts of Salmond at			170 —
30 L. per Laft	.	.	180 —
<i>Summa</i>			761 5 —

K k

CASH-



CASH-BOOK.



Herein is contain'd the several Species or Coyne of money received in, or payed out; which is demonstrated on one leaf of this Book: by which one can easily know to place all the rest accordingly. This Book is necessary for all Cash-keepers, especially if they be in a Countrey where variety of Coyn doth abound. And it is a much safer way to avoid mistakes in telling of Money, as there may be when several Species's are mixed and layd in a bagg in bulke. Also, it Contributes much to the proving of payment, when the several Species's are written down, following one another. As for the Forme of this Book, it is drawn like the *Journal*, but the leaves are numbred like that of the *Leger*, the same figure upon the right and left side.

Some use at the end of each moneth in the *Journal*, to place down in short to whom they have pay'd, and from whome they have received any Summes, that moneth, being brought in two Parcels in the *Journal*; wherein the Cash is Charged *Debite* to several Persons for the Summes received, and *Credite* for what is payed to other Persons, as *per Cash-Book Fol: 1. 2 or 3 &c.* appeares.

Nota, If you sell any Gold at a higher rate then it is rated in your Books, place upon the *Debite* side of this Book the *Specie* you receive, and on the *Credite* the *Specie* sold out, and for the profite make an Article in the *Journal*: and make Cash *Debite* to *Profite and loss*, for the gaine; and if you lose by it, make *Profite and loss Debite* to Cash for so much.

*The Present State of the Cash, wherein are the following
Species of Gold and Silver, viz.*

100 Jacobus's, at 25 β per Ps. is	. . .	L. 125: —: —
100 Carolus's, at 23 shillings	. . .	115: —: —
120 Guinees, at 21 β . $\frac{1}{2}$ shillings	. . .	129: —: —
		369: —: —

296 Crowns, at 5 shillings per Crown L. 74	}	
300 Cross or Burgu: D at 56 pen: per piece 70		231: —: —
360 Rix or Bank-dollers, at 58 pence 87		

3 *dito*

Received from *John Black* for 10 Ps. Sarges.

174 Ducatons, at 70 pence, is	. . .	L. 50: 15: —
In small money	. . .	5: —

8 *dito*

Received from 2 strangers, for 10 Pieces

400 half Crowns, at 30 pence	. . .	
------------------------------	-------	--

9 *dito*

From *Thomas Bancker*

500 Rixdollers, at 58 pence	. . .	β 121: 16: 8
250 Legg or currant Dollers, at 56 pence	. . .	58: 6: 8
300 Half Crowns	. . .	37: 10: —
1411 Merk pieces, at 14 pence	. . .	82: 6: 8

11 *dito*

From *William Farmer*

200 Ps. of 8. at 56 pence	. . .	L. 46: 14: 4
123 French Crowns, at 56 pence.	. . .	28: 14: —
100 Millrines, at 57 pence	. . .	23: 15: —
In payment small money	. . .	16: 8

Summa 1101

Transport this summe to the second leaf, like as that on the other
side; and then proceed as you have done on this first leaf.

Payed

Edinburgh, 6 January, Anno 1682.

(1.

Payed to the following persons, viz,

For Stockins to John Shoar

150 Crowns, at 60 pence	L. 37: 10: —
214 Merkes, at 13 pence	12: 9: 8
In payment	4

dito

To James North 351 Rix-dollers, at 58 pence	L. 84: 16: 6
In full payment	3: 6

8 dito

Bought Stockines for 160 Crowns, at 60 pence

10 dito

To Iohn Trader

412 Rix-dollers, at 58 pence	L. 99: 11: 4
300 Crofs-dollers, at 56 pence	70: —: —
123 French Lowyses, at 56 pence	28: 14: —
In small money	1: 14: 8

dito

To William Granier

250 Currant Dollers, at 56 pence	L. 58: 6: 8
500 Half Crowns	37: 10: —
In Merks, &c.	4: 3: 4

13 dito

Payed for a wager lost 242 merks and 12 pence

3 Febr.

Payed Paul Politicque

36 Guinies, at 21 shillings, 6 pence	L. 38: 14: —
5 Crowns	1: 5: —
In payment	1: —: —

11 dito

To David Fisher

100 Carolus'es of Gold, at 24 shillings	L. 120: —: —
100 Guinies, at 21 1/2 shillings	112: 10: —
100 Ducatons, at 70 pence	29: 3: 4
100 Crofs-dollers, at 56 pence	28: —: —
44 Half Crowns, at 30 pence	4: 5: —
Small money in full payment	1: 8

Transport to the other leaf.

Summa

BOOK OF PETTY CHARGES,

Or rather a

POCKET - BOOK.



HIS Book is necessary for all men aswell as the other Books, but especially Merchants and Factors have greatest need thereof: For when one is employed by others in any business either in buying or selling of goods for their accompt, or to receive money upon Bills, bonds, or such like, or yet to follow a process at Law; it is but equitable that there be a true accompt; as near as can be, of the particular disbursements, and not confounding one mans with another. I shall give a description of what I practised in keeping of this Book, and that by the exemple of others that were great Traders.

I hope none will expect that I will set down small summes for demonstration, neither will I have so low thoughts of any one's judgement, but that he will understand to place any thing in this Book, by what I have written here, without placing down, for exemple, such petty summes as it requires, needlessly to swell up this volume; seeing they are in the *Waste-book* and *Journal*.

For the Forme of the same.

IT is folded in a long 8, drawn like the *Journal* with a margent, and 3 lines for the money Columnes. It begins with the *Alphabet*, or the 24, A. B. C. Letters, and all the rest of the leaves are numbered like the *Factor-book*; the two pages that faces making one leaf, place down upon the division the name of the goods and your charges, either upon goods of others or your own, Bills that are protested till they be payed; and all sutes of Law, or other things wherein you are to give an accompt of charges. And then place down upon the *Alphabet* on the Letter with which the name begins, upon what leaf it is to be found, as you did in the *Leger*; leaving space for 1 or 2 figures behind, least it be removed to another leaf: For which case you may draw your divisions so large as you think to put lines in. When you find, you have placed all the charges of it, then add them all up in a summe together, and form a *Journal* Post of all, and charge either such goods, or such a man Debitor to Cash, if they be payed.

This Book may serve for to place partial payments in, like as upon a Bill of Exchange which is protested, yet, by order of the owner, you received it afterwards in small summes: so that he needs not trouble his *Journal* with so many entrances till all be received, and then make one for all, or for as much as he receives of it all.

It is then absolutely necessary for all People that agents any thing, where there is frequent receiving and disburseing, by way of Debitor and Creditor, to keep such a Book as this, there must be two entrances in the *Journal* that is Monthly, Quarterly, Termly or Yearly. The one, of all what is payed; the other of what is disbursed in that time as appears by such a Book, *Fol.*

I have used another Book which was bound on the back of this, which served in place of the *Waste-book*; we call'd it the *Memorial*; and here I suppose it may be termed the *Minute-book*, wherein I did write down all manner of bargaines, which concerned any Trading, and drew it out once a day, some times once a week, and it may be but once a moneth. Now when, the formes of all these Books are described, there is nothing difficult in them, but to understand the *Journal* and *Leger* Form; which when a man understands well, he may put a frame upon any thing that falls under accompt.



88

Quis talia fando
Myrmidonum Dolopumve aut duri mælis Ulyssæi
Semper et a Lachrymis

Morto tua plurima Mantua
Solvavit proles, non Apollinis insula
Simpulum ~~maistum~~ torcit

Infandum Regina
jubes renovare dolorem

Impiger extremos currit
Mercator ad Indos
Per mare pauperem fugiens
per saxa per Inguas

Tu Orem docta

Personas ante faute



Monday at 7 a clock being 8. 25. fby
 weged all Dags. came down to 8 f. and
 Eddy wind at 8. 1/2
 Lay there till Friday morning 8.
 Wind at Sw. we burned of m. Rolly
 Burn a ground. Lay there till 9. 1/2
 Night we floated, & wind at
 S.E. we landed down, & landed, till
 we got Kaulerok, & anchored yr
 at 11. Next morning at 9 we
 weged & wind at WNW to N. &
 went down to Tanager, & layd yr till
 at Night & weged, & fledgale
 at NW. Till we thought we
 had time of day. & we being late
 was not the last of Nov. 1. we got
 Sunday morning 1. man, we spoke
 again. Pink & Leag with us & boat
 & being mistaken about of land
 at land. & E. good & safe, it being
 strong E. 66 we layd it in of wind
 at E. 1 to land lower by. and -
 anchored yr till 10 at night & at
 Waged till wind at Sw. &
 was out of E. at 12 1/2

was out of Egypt at 12th
night, then it came down
a main cross and friend of
SE. & ESE. & SSE. course
made while under. Name is
SE. Ely. dig 14 29 -

Wed. May. This 24th h. wind veering
from S. S.W. to W. Rain. Thunder
& lightning - 6.00 - 8.00

Personnes sans faute

Luis Maria Pardo
Myrmidonum Dolopumv.

Motto tua p^a 12. & 2. 12. & 1862. worth
Sonnabend protokol, made while unimpaired. Name is
Symposium

*Infandum Regina
jubes renovare dolorem*

Impiger retremos currit
Mercator ad Indos

Mercator ad Indos
 Per mare pauperem fugiens
 per Saxa per Ignes

F161328